CANADIAN ASSOCIATION OF UNIVERSITY TEACHERS / ASSOCIATION CANADIENNE DES PROFESSEURS D'UNIVERSITÉ

CAUT/ACPU BULLETIN

Inside - 1992 Income Tax Guide
Encart - Guide de l'impôt sur le revenu - 1992

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Governance, openness and accountability to the public

Study group recommends major changes

ISGUG: report highlights

The report of the Independent Study Group on University Governance recommends:

–that senates and general faculties' councils should be significantly involved in the budgetary process

–that the procedures for choosing senior administrators should be approved by the senior academic bodies

–that universities and governments be much more open in their procedures

–that the university community create a national accrediting system

Can universities govern themselves properly and can they make themselves genuinely accountable to the public without losing their credibility? Yes, say the authors of the report of the Independent Study Group on University Governance (ISGUG) commissioned by CAUT, provided the universities make some substantial changes in the way in which they operate.

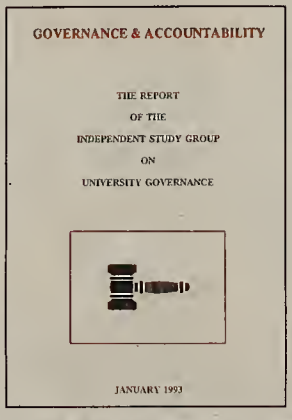
The report, released at the end of January, was written by Professors Ken McGovern of the University of Regina, Guy Bourgeault of the Université de Montréal, and Ernst Benjamin, general secretary of the American Association of University Professors.

The report is in two parts. The first deals with the internal governance of universities. The second with accountability or the relations of the universities with the state and with the general public.

In the first part the authors claim that there is widespread concern and cynicism about the internal functioning of the universities and that many faculty consider the structures of self-government as recommended a quarter of a century ago by the Duff/Berdahl Report are not working properly and, as a consequence, power gravitates to the senior administration who are not effectively accountable.

The report also notes that since the Duff/Berdahl Report was written, and contrary to the views of its authors, faculty associations have become much more significant players on the campus, particularly but not exclusively, because of the rise of collective bargaining.

The report re-emphasizes one of the major conclusions of the Duff/Berdahl Report, namely



that the university senate or general faculties' council should be the effective legislative body within the university. The authors suggest, however, significant reforms of the senior academic body so that it can fulfil this role. In particular they recommend an enhanced role for the senior academic body in the budget process and in the choosing of senior academic administrators.

They recommend that senates and GFCs have open budget committees chaired by an elected representative with a majority of elected representatives. The administration should submit its detailed line budget to the committee for scrutiny. This means that the detailed budget would be an open document.

The committee should hold open hearings to a fixed schedule on major concerns and should hear those groups negatively affected by the budget proposals. It should have direct access to the budgetary officers.

It should not, however, usurp the negotiating process over salaries and economic benefits. It should report to the senate any amendments to the administration's budget it wishes to make. The senate should then debate and vote on the administration budget plus amendments.

The final decision would rest with the board of governors. This would mean, however, that the board of governors' decision would have the benefit of the information and argument generated by this open process and not simply be the proposal of the senior administration.

The authors recommend that the senior academic bodies take a more high profile role in regard to the choice of senior academic administrators. In particular they suggest that senates and GFCs should delegate this authority to a search committee in the case of the president provided both the senate and the board have approved the structure of such committees, the faculty and students are represented, and the board is bound by the short list. Otherwise the president should be appointed with the advice and consent of the senate or GFC.

The authors suggest that the choice of the academic vice-president should be ratified by both the senate and the board of governors. Deans should be chosen through a search process and the choice ratified by the faculty council and the board. Chairs of departments should also be chosen through a search process and the choice ratified by the department and the dean.

Since chairs and deans are meant to represent their constituencies, renewal should require the support of their faculty constituency through an election. Non-binding votes by faculty rather than mandatory ones should be held in the case of academic vice-presidents and presidents as is the case at the University of Waterloo.

The authors propose that the

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Autonomie, transparence et responsabilité envers la société

Le Groupe d'étude recommande de remanier le système

GEIDU : Points saillants du rapport

–Que le conseil d'université et les conseils généraux de faculté participent réellement aux travaux d'établissement du budget

–Que les procédures de sélection des administrateurs supérieurs soient approuvées par les corps universitaires supérieurs

–Que les méthodes de fonctionnement des universités et des gouvernements soient beaucoup plus transparentes

–Que la collectivité universitaire créé un système d'agrément national

Les universités peuvent-elles se diriger correctement par elles-mêmes et peuvent-elles devenir authentiquement responsables envers la société sans perdre leur erédibilité? «Oui», disent les auteurs du rapport du Groupe d'étude indépendant sur la direction des universités commandé par l'ACPU, pourvu qu'elles apportent quelques modifications substantielles à leur mode de fonctionnement.

Publié à la fin de janvier, le rapport a été rédigé par les professeurs Ken McGovern, de l'université de Regina, Guy Bourgeault, de l'Université de Montréal et Ernst Benjamin, secrétaire général de la American Association of University Professors.

Le rapport se divise en deux parties. La première traite de la direction interne des universités. La seconde de la responsabilité ou des relations des universités avec l'État et avec le grand public.

Dans la première partie, les auteurs affirment qu'il existe des préoccupations largement partagées et des attitudes cyniques quant au fonctionnement interne des universités et que de nombreux professeurs considèrent que les structures d'autonomie qui avaient été recommandées, il y a un quart de siècle, dans le Rapport Duff-Berdahl ne sont pas efficaces, et que de ce fait, le pouvoir aboutit entre les mains de l'administration supérieure dont les membres n'ont pas réellement à rendre de comptes. Le rapport note également que, depuis le rapport Duff/Berdahl, et contrairement aux opinions de ses auteurs, les associations de professeurs sont devenues des acteurs beaucoup plus importants dans les universités, en particulier mais non exclusivement du fait de l'émergence de la négociation collective.

Le rapport du GEIDU fait ressortir l'une des principales conclusions du Rapport Duff/Berdahl, notamment celle que les conseils d'université ou les conseils de faculté devraient former le corps législatif réel de l'université. Les auteurs proposent, toutefois, des réformes importantes du corps universitaire supérieur afin qu'il puisse remplir ce rôle. En particulier, ils recommandent un rôle accru pour ce groupe dans l'établissement du budget et dans le choix des administrateurs supérieurs.

Ils recommandent que les conseils d'université et les conseils de faculté constituent des comités du budget publics, présidés par un représentant élu, et comportant une majorité de représentants élus également. L'administration devrait présenter son budget détaillé au comité en vue d'en faire l'examen. Cela signifie que le budget serait un document public. Le comité du budget devrait tenir des audiences publiques selon un calendrier fixe sur les principales préoccupations et devrait recevoir les groupes qui seront touchés de façon négative par les propositions budgétaires. Il devrait avoir directement accès aux agents qui s'en occupent. Il ne devrait pas, toutefois, usurper le processus de négociation des salaires et des avantages économiques. Il devrait faire rapport au conseil d'université de toute modification au budget de l'administration qu'il désire apporter. Le conseil d'université devrait alors débattre du budget de l'administration avec ses modifications et le voter. La décision finale devrait revenir au conseil d'administration. Cela signifierait, cependant, que les décisions du conseil d'administration bénéficieraient

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LETTERS/COURRIER

Article prompts SIRC to establish procedure

I read with a great deal of interest the article by Kerry Badgley in the November issue of your publication CAUT *Bulletin.*

The writer makes reference to the Supreme Court decision on the Thomson case which had the effect of re-emphasizing the provision in the CSIS Act that SIRC's findings and recommendations are not binding on the govemment department concerned.

The publicity given to this decision troubled the committee and I took the matter up with the Solicitor-General. As a result it has been agreed that any recommendation of SIRC which is overruled by the deputy minister must first be cleared through the Privy Council office and if upheld, then the deputy minister must write to the chairman of the SIRC explaining the reasons for his decision.

While the committee did not feel that this would solve all the problems, it did believe that this would serve to strengthen the SIRC rulings.

John Bassett
Former Chairman
Security Intelligence
Review Committee

Math: Cornerstone of engineering

In the Octnber *Bulletin* a letter by P. A. Sullivan appeared, in which he criticised a particular article by S. L. Hacker. The article in question suggested that mathematics requirements for engineering be abolished to encourage women to take the subject. Dr. Sullivan's letter was followed by a quasi-editorial reply by K.R. Grant, decrying the idea of value-neutrality in science.

In itself, Dr. Grant's reply is merely a collection of well-known platitudes. However, in the context of a reply to Dr. Sullivan's letter, it must be interpreted as referring to that letter. Dr. Sullivan nowhere mentioned 'value-neutrality' but if Dr. Grant's swipe at it means anything at all in this context, she is implying that his view of engineering is 'guided by his value-driven weltanschauung' and no more valid than Dr. Hacker's. The implication is that Dr. Sullivan is wrong to uphold the present requirements for engineering and that Dr. Hacker's proposal is valid.

I strongly object to this viewpoint. Whether an individual chooses to study a mathematical and quantitative subject is, perhaps, a reflection of that individual's values; and whether society encourages such subjects to be studied is a reflection of society's values. But mathematics is an intrinsic part of engineering, in the same way that the French language is an intrinsic part of the study of French and the study of groups of people is an intrinsic part of sociology.

If you remove mathematics from mechanical engineering, you are left with garage mechanics or basement tinkering. If you remove mathematics from civil engineering, you are left with landscape gardening or ditchdigging. If you remove mathematics from electronic engineering you are left with nothing. That is not a question of values, but of fact. Dr. Hacker's proposal, if implemented, would undermine the very nature of engineering, and Dr. Sullivan was right to object to it.

I also object strongly to the *Bulletin* publishing a quasi-editorial reply siding with such a proposal, however obliquely. I cannot imagine the *Bulletin* siding, for instance, with an engineer who proposed that sociologists should study robots rather than people to obtain more repeatable results; or with anybody who suggested that in order to attract more men, women's studies programs should hire 50 per cent male faculty and teach 50 per cent male-written material. In each case, the 'proposal' would destroy the nature of the program. Why is engineering fair game?

Robert Dawson
Mathematics/Computing Science
Saint Mary's University

February is Heart and Stroke Month

Please give.

Improving your odds against Canada's #1 Killer.

GST 'balkanizes' academics

The Hon. Otto Jelinek
Minister of Revenue

Dear Mr. Jelinek:

I am writing to you about tbe delcterious effect that the GST is having on scholarship in Canadian universities. Recently I have had to pay GST on my own book, sent to me by my British publisher. What other workman in this country has to pay this tax on his own work when it is not for resale?

Moreover, I have had to pay the tax on books sent to me by another publishing firm in payment for my reading a manuscript for them. Had I taken the payment in money I would, of course, have had to pay income tax on it, but I would also have been able to deduct my expenses from that tax. In tbis casè, the tax itself counts only as a deduction and is worth (proportionately) much less in rebate.

Recently, a colleague from the University of Alberta told me that he had been charged GST on a book sent to him for review by a scholarly journal in the U.S. — and the book in question was Canadian! The director of the Botanic Garden in Hamilton told me that he had been charged the tax on his own photographic slides sent back to him from the U.S. All of this is happening, moreover, while electronic information and equipment flow freely and untaxed across the border. What sort of equality before the law is that?

At the same time, while universities are under severe economic curtailment, more and more staff time is being spent collecting this tax or applying for rebate of that portion of it to which the university is entitled. In my college, one employee spends most of her time on such stuff, and at the expense of other vitally important business in the running of the college. Similarly, the library's book-acquisition department has been turned into an accountant's nightmare.

All of this is contriving to marginalize and balkanize the Canadian academic community. Already a number of publishers in the U.S., recognising that the Canadian market is only a small part of their business, refuse to send books here because they decline to collect tax for the Canadian government. (Is there any other government in the world that demands such a thing? Even within the country, PST is only chargeable to residents of the province in which the goods originate.)

Similarly, agents here, recognising that they have to pay tax on books held in stock, are increasingly not bothering to do so. This means both that my students cannot get the texts they need to study and I cannot get the books I need to teach with. (I am still waiting — for just this reason — for three books that I ordered from a bookshop here last summer.) It also means that I cannot participate in the world of reading, reviewing and editing upon which my professional reputation is based. This tax has, in effect, confined me to a GST gulag, behind an iron curtain of the mind.

I cannot believe that this was the intention of the govemment in putting this tax in place and I urge you, in light of the grave damage it is doing to higher education in this country, to remove it from books and scholarly periodicals immediately.

Douglas Chambers
Department nf English
University of Toronto

(This letter was copied to CAUT following a request to the local association concerning CAUT's lobby on GST. Dr. Chambers' letter reflects concerns expressed by CAUT to the government on behalf of several members and associations across the country. Please continue to draw such issues to our attention so they may be raised accordingly with the appropriate bodies involved.)

Beatty promises CAUT views 'utmost consideration'

Thank you for your letter of Oct. 21, 1992, with enclosure, regarding federal payments to colleges and universities.

I have noted your comments to the Prime Minister and fully agree that financial support to post-secondary education is an extremely important responsibility shared by both the federal and provincial governments. Since the recent merger of the Social Sciences and Humanities Research Council, I have become increasingly aware of how research enriches the lives of Canadians.

I understand that the Canadian Association of University Teachers has made representations to my colleague The Honourable Don Mazankowski, Minister of Finance, regarding the reduction in the growth rate of the EPF. The proposal submitted in your letter to the Prime Minister to address this matter is an ambitious one. Please be assured that your views will be given the utmost consideration by myself and my colleagues.

Perrin Beatty
Minister of Communications

NDP will fight SSHRC, Canada Council merger

Thank you for sharing your concerns with the New Democratic Party regarding the merger of the Social Sciences and Humanities Research Council with the Canada Council, as provided for in Bill C-93.

As you are no doubt aware, our party opposes this merger, and intends to fight it vigorously when the House resumes in February. When the House rose before Cbristmas, the bill was still in second reading, and has not yet been assigned to a committee, either to one of the standing committees or to a legislative committee.

Arguments supplied by organizations such as yours have been invaluable thus far in the debate, and I am sure that this partnership will be greatly appreciated by whichever of our MPs is given responsibility for this bill in the new year.

Again, thank you for writing, and I will keep you up to date as the situation unfolds.

Howard McCurdy, MP

Comments? Questions?

Letters for publication are welcome. Maximum 300 words. Publication is at the sole discretion of CAUT. CAUT will not normally print letters about individual local grievances nor those which, in its judgment, are libellous or defamatory, are on subjects which are not within the purview of CAUT's activities, or have been sufficiently discussed by other letter writers.

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EDITORIAL/ÉDITORIAL

Alan Andrews

Cabinet shuffle holds little promise for science and PSE

Several federal government ministers are important when it comes to post-secondary education and research in Canada. The most significant of them are the Secretary of State, the Minister for Science, and the Minister of Communications, with a number of other ministers responsible for particular research areas.

The Secretary of State and the Minister for Science are responsible, respectively, for the Social Sciences and Humanities Research Council and the Natural Sciences and Engineering Research Council, which report to them, while the Medical Research Council is under the control of the Minister of Health and Welfare. The Canada Council has greater independence and reports to parliament rather than directly to a minister, but the Minister of Communications is the minister responsible.

Add to these the ministers of fisheries, agriculture, energy, mines & resources, environment, justice, etc. and one might therefore think the research community has a number of potential allies and advocates at the federal cabinet table. Where were they, then, when Mr. Mazankowski told cabinet he would renege on the government's funding commitment to the granting councils for the next three years?

Mr. Mulroney's cabinet rearrangement, which he announced in the New Year just before beating a hasty retreat to Florida, contains some clues as to why the most important voices might indeed have been muted. Both William Winegard, the Minister for Science and Robert de Cotret, the Secretary of State, retired from cabinet, and will leave the House of Commons before the year is out.

Mr. Winegard will be missed. For all the disagreements CAUT has had with the Mulroney government, it has to be recognized that Winegard fought the good fight for science and engineering. He was particularly effective in lobbying for the centres for the study of violence against women and he inaugurated the science and engineering scholarships program in a way that ensured that at least 50 per cent of them would go to women.

What is not so clear is what the future holds. The well informed Quebec journalist, Chantal Hébert, writing in the *Ottawa Citizen*, just after the shuffle, alleged that "few Canadians will mourn or even notice [Winegard's] absence from cabinet." He was, she implied, one of the government's "showcase ministers." The Ministry of Science has no real value, having been when established, "the product of the political fashion of the day," and "now simply tagged as an add-on to other responsibilities." (*Ottawa Citizen*, January 10, 1993).

No new science minister has been appointed and the portfolio has been attached to that of Minister for Small Business and Tourism Tom Hockin. What he will do should not be prejudged, particularly since he sits for a university riding. This new structure does not, however, appear to augur well for a greater emphasis on science.

It also appears that Social Sciences and Humanities Research Council (SSHRCC), once it is part of a merged Canada Council, will report to Minister of Communications Perrin Beatty. Where was he on the Mazankowski clawback?

If, in addition to the merger, the government succeeds in its scheme to privatize the Canada Student Loan Program, there will soon be little left for Monique Landry, the new Secretary of State, to do for the post-secondary education and research sector. Her nominal responsibilities for fiscal transfers for PSE have long since been taken over by Finance.

If one thought these rearrangements were a prelude to the implementation of some considered policy to build a rational structure that would enable the federal government to play a coherent and meaningful role with respect to post-secondary education and research — for instance by giving overall coordinating responsibility to the deputy prime minister or the Privy Council — one might for the moment give Mr. Mulroney the benefit of the doubt. Clearly, though, this is not the case.

It would be miraculous if the long-promised de Cotret Report on reorganizing the ministry has anything useful to say about this. Like the cabinet shuffle, that too is likely to be yet one more example of the way the Tory high command talks promisingly about science and post-secondary education and research but does nothing about it. Alas, Chantal Hébert is correct. Whatever happened to the Prosperity Initiative and its call for a focus on science and education?

Le remaniement ministériel ne présage rien de bon pour les sciences et l'enseignement postsecondaire

Plusieurs ministres fédéraux ont un rôle à jouer dans l'enseignement postsecondaire et la recherche au Canada. Les plus importants sont le secrétaire d'État, le ministre des Sciences et le ministre des Communications; plusieurs autres ministres sont également responsables de domaines de recherche particuliers.

Le secrétaire d'État et le ministre des Sciences sont responsables, respectivement, du Conseil de recherches en sciences humaines et du Conseil de recherches en sciences naturelles et en génie qui relèvent d'eux, tandis que le Conseil de recherches médicales est sous l'égide du ministre de la Santé et du Bien-être social. Le Conseil des Arts du Canada bénéficie d'une plus grande indépendance et rend compte au Parlement plutôt que directement à un ministre, mais c'est le ministre des Communications qui en assume la responsabilité.

Les ministres des Pêches et des Océans, de l'Agriculture, de l'Énergie, des Mines et des Ressources, de l'Environnement, de la Justice, etc. viennent s'ajouter à ces ministres. On pourrait donc croire que le milieu de la recherche compte de nombreux alliés et défenseurs possibles au sein du Cabinet fédéral. Mais où étaient tous ces alliés lorsque M. Mazankowski a indiqué au Cabinet qu'il ne tiendrait pas l'engagement du gouvernement concernant le financement des conseils subventionnaires pour les trois prochaines années?

Le remaniement ministériel de M. Mulroney, qu'il a annoncé en début d'année, juste avant de battre rapidement en retraite en Floride, explique en partie pourquoi les ministres les plus visés sont en fait restés muets. MM. William Winegard, ministre des Sciences, et Robert de Cotret, secrétaire d'État, ont démissionné et quitteront la Chambre des communes avant la fin de l'année.

L'absence de M. Winegard se fera sentir. En dépit de tous les désaccords de l'ACPU avec le gouvernement Mulroney, elle doit reconnaître que M. Winegard a bataillé ferme pour les sciences et le génie. Il a été particulièrement efficace lorsqu'il a exercé des pressions en faveur des centres d'étude sur la violence faite aux femmes et lorsqu'il a inauguré le programme de bourses d'études en sciences et en génie, de façon à garantir qu'au moins la moitié de ces bourses sont octroyées à des femmes.

Mais on ne sait trop ce que nous réserve l'avenir. Dans un article paru dans le quotidien *Ottawa Citizen* peu après le remaniement (10 janvier 1993), Chantal Hébert, journaliste du Québec bien informée, a indiqué que peu de Canadiens pleureront ou remarqueront l'absence de M. Winegard au sein du Cabinet. Il était, a-t-elle laissé entendre, un des ministres d'apparat du gouvernement. Le ministère des Sciences n'a pas de grande importance puisque, lorsqu'il a été mis sur pied, il était le produit de la mode politique du jour; maintenant, selon la journaliste, il ne constitue qu'un ajout à d'autres responsabilités.

Aucun nouveau ministre des Sciences n'a été nommé et le portefeuille a été confié à M. Tom Hockin, ministre d'État au Tourisme et aux Petites entreprises. Il ne faudrait pas juger d'avance ce qu'il fera, car il est député d'une circonscription comprenant une université. Cependant, la nouvelle structure ne semble annoncer rien de bon pour ceux qui espèrent un accent plus important sur les sciences.

Il semble aussi que le Conseil de recherches en sciences humaines, une fois intégré à un Conseil des Arts du Canada fusionné, relèvera de M. Perrin Beatty, ministre des Communications. Où était-il quand M. Mazankowski a annoncé ses coupes sombres?

Si, en plus de la fusion, le gouvernement parvient à privatiser le Programme canadien de prêts aux étudiants, comme il le planifie, Monique Landry, nouvelle secrétaire d'État, ne pourra bientôt plus rien faire pour les secteurs de la recherche et de l'enseignement postsecondaire. Ses responsabilités nominales concernant les transferts fiscaux au titre de l'enseignement postsecondaire sont depuis belle lurette assumées par le ministère des Finances.

Ceux qui croyaient que ces nouvelles dispositions annonçaient la mise en oeuvre d'une certaine politique visant à établir une structure rationnelle qui permettrait au gouvernement fédéral de jouer un rôle cohérent et efficace dans les secteurs de l'enseignement postsecondaire et de la recherche — par exemple, en confiant la responsabilité de la coordination globale au vice-premier ministre ou au Conseil privé — pourraient pour le moment accorder le bénéfice du doute à M. Mulroney. Mais il est clair que ce n'est pas le cas.

Il serait miraculeux que le rapport de M. de Cotret sur la réorganisation du ministère, attendu depuis longtemps, aie quelque chose d'utile à dire sur le sujet. Tout comme le remaniemcnt ministériel, il est fort probable que le rapport illustre une nouvelle fois la façon dont les dirigeants du parti Conservateur parlent en des termes prometteurs des sciences, de l'enseignement postsecondaire et de la recherche, sans pourtant agir. Il faut bien admettre que Chantal Hébert a raison. Qu'est-il donc advenu du Plan d'action pour la prospérité et de son appel en faveur d'un accent sur les sciences et l'éducation?

CAUT Meeting Schedule

Committee	Date
Consortium	Mar 11
AF&T	Mar 12-13
Librarians	Mar 12-13
SWC	Mar 12-13
Executive	Mar 19-20

Calendrier des réunions de l'ACPU

Comité	Date
Consortium	11 mars
CLUPE	12-13 mers
Bibliothécaires	12-13 mars
Statut de la femme	12-13 mars
Comité de direction	19-20 mars

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COLLECTIVE BARGAINING AND ECONOMIC BENEFITS

MUNFA ratifies collective agreement

After two years of negotiations, the Memorial University of Newfoundland Faculty Association members have voted 90 per cent in favour of ratifying a collective agreement which will be in effect until March 1995. Gains by the Association included maintenance of existing provisions concerning financial exigency and protection on academic redundancy language. In return for this, the Association agreed to terms which reduce notice of layoff from 12 to 9 months and which cap severance pay.

On the issue of salaries and benefits, as of April 1, 1992, academic staff with claims of past experience will be awarded the number of step increases recommended by an appropriate salary adjustment committee. Steps will also be provided for those who received promotions or higher degrees. Faculty hired since April 1, 1989 will be able to ensure that they have been properly placed on the scale. The agreement provides for a 30 day appeal period and the ability to use grievance proceedings. It also established procedures for handling cases of fraud and misconduct in research along the lines of the CAUT model.

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L'ABPUM signe une nouvelle entente

Les membres de l'Association des bibliothécaires et des professeurs de l'Université de Moncton ont tenu le 2 décembre 1992, le vote de ratification d'une convention collective d'une durée de trois (3) ans.

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UTFA going to arbitration

The University of Toronto Faculty Association and the administration have been unable to reach an agreement on salary, benefit and pension matters during the mediation process which began on November 6. The arbitration hearing will begin on March 3, 1993.

***

Pension judicial review at Trent

On December 8, 1986, the Trent University Faculty Association filed a grievance against the Board on the use of the pension surplus. The issue was whether the Board of Governors of Trent University was obligated, in any particular year, to make a contribution, and whether and to what extent it is entitled to use the surplus in the fund. The grievance went to Arbitration. The grievance was dismissed by the arbitrator, Mr. O.B. Shime Q.C., on January 26, 1990. TUFA then applied for a judicial review. The judicial review took place on December 9, 1992 in the Ontario Court of Justice, Divisional Court. The Court unanimously overturned the Shime Arbitration Decision and awarded costs to the Faculty Association.

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AAUP criticizes colleges' reliance on part-time, temporary teachers

The American Association of University Professors recently released a report on the growing use of part-time and temporary faculty members which is hurting the quality of higher education and the tenure system. This report urges institutions to sharply limit the proportion of non-tenure track jobs which is a goal that might be difficult to attain in tough budget times. It also urges institutions to establish better job security and working conditions for people holding such jobs.

Copies of the full report "The Status of Non-Tenure Track Faculty" can be obtained at a cost of $2.50 (US) each from the AAUP, Suite 500, 1012 14th. St. N.W., Washington, DC 20005; telephone: (202) 737-5900.

Ruling could end forced retirement for faculty members in Australia

Geoffrey Maslen

In a landmark case in Australia, two faculty members have won the right to keep working past the normal retirement age of 65.

For most of this century, all workers in Australia have faced compulsory retirement when they reached 65. But an equal-opportunity tribunal in New South Wales ruled last month that two 65-year-old faculty members at the Universities of Sydney and Neweastle should not have been forced to quit their jobs.

The New South Wales government introduced amendments to its anti-discrimination act last year that outlawed compulsory retirement on the grounds of age. The faculty members took their case to the tribunal after the universities said they would have to retire.

Ian White, a veterinary physiologist who has taught at the University of Sydney for 43 years, and Dennis Christley of the institute of aviation at the University of Neweastle told the tribunal they wanted to keep their jobs.

The two institutions argued that their staff members were not covered by the act because universities were not "public authorities." But the tribunal ruled against them.

The New South Wales Anti-Discrimination Board said it expected the decision to encourage other higher-education institutions in Australia to permit faculty members to keep working after 65. Other states in Australia are expected to follow New South Wales in outlawing compulsory retirement on the basis of a worker's age.

(Reprinted with permission from the Nov. 18, 1992 Chronicle of Higher Education.)

SALARIES OF ASSISTANT PROFESSORS AT CANADIAN UNIVERSITIES 1991-1992

TRAITEMENTS DES PROFESSEURS ADJOINTS ET PROFESSEURES ADJOINTES DANS LES UNIVERSITÉS DU CANADA

TOTAL — PERCENTILE / CENTILE

	NUMBER / NOMBRE		MEAN / MOYENNE		MEDIAN / MÉDIANE		10TH / 10e		90TH / 90e	
MALE/FEMALE	M	F	M	F	M	F	M	F	M	F
MEMORIAL	117	63	43372	41875	42800	41550	37500	36450	49200	46650
UPEI	36	12	53756	49908	53050	50625	41900		66575	
ACADIA	21	18	48105	46190	46850	45650	43150	41425	54350	52450
STE-ANNE	6	3	38275		37250					
DALHOUSIE	42	48	47249	47717	45400	47550	40550	40600	58850	54150
MT. ST. VINCENT	12	42	46181	46852	47225	48650		39150		52400
NSCAD	6	3	40679		41400					
TUNS	15		49993		48650		43625		55575	
ST. FRANCIS XAVIER	33	15	41537	42116	41200	41200	36900	39050	46900	46925
SAINT MARY'S	30	15	43480	43509	43150	44350	39400	39725	46000	46575
CAPE BRETON	15	9	38998	35258	39250	34450	35175		43200	
MOUNT ALLISON	15	3	42626	40704	44175	40325	34925		48000	
UNB	63	39	46716	45293	46550	44775	40450	39700	51900	51900
MONCTON	39	30	45292	43567	44650	44100	39750	37600	51700	49500
ST. THOMAS	15	12	50227	48155	53825	49800	40350		54300	
COLL. MILITAIRE ROYALE	12		51868		52250					
BROCK	48	30	50833	50576	49000	51500	43000	39000	61525	60975
CARLETON	66	45	53159	50040	53675	49450	44725	38850	61300	61275
GUELPH	108	48	56312	54972	56950	55050	46900	47100	66650	62650
LAKEHEAD	45	18	51479	50983	49800	50450	44400	43500	58800	56900
LAURENTIAN	66	36	53677	54135	51450	53550	45375	46300	63850	61650
McMASTER	84	39	54774	49836	53750	48575	43775	40825	67350	61800
OTTAWA	126	96	52659	52137	51375	52725	43650	44000	60300	59850
QUEEN'S	90	75	56275	55076	56200	53050	42275	40850	70800	69425
TORONTO	192	102	54682	52812	55000	53125	41000	40000	67075	64650
OISE	6	12	57511	58527	57950	55700				
TRENT	30	24	48901	48779	49250	50125	43350	41400	57500	53900
WATERLOO	123	51	56509	52543	55700	50400	44075	41525	69875	70150
WESTERN	123	81	54378	50990	52000	50000	41250	41775	70750	63725
KING'S (ONT)	3	9	49873	47410	46050	44500				
WINDSOR	45	48	54343	51007	53400	49750	43200	40000	66950	64700
YORK	99	96	58388	54843	56000	53150	47850	45050	72200	69300
WILFRID LAURIER	51	27	53433	47953	51450	45000	39300	37450	70250	62200
RYERSON	6	3	56056		55175					
BRANDON	36	12	46852	42271	49600	41650	37575		51900	
MANITOBA	114	66	49489	46614	47650	45550	39050	39000	61250	56475
WINNIPEG	27	15	43248	41089	42400	41750	36900	34150	50425	49550
SASKATCHEWAN	78	36	44191	43526	44300	42650	38250	39275	50050	50050
REGINA	51	24	47356	48170	47300	48175	40250	42875	54350	54350
ALBERTA	129	90	51484	49028	48600	48375	43150	41750	67700	54850
CALGARY	111	87	46928	47451	46525	46200	40325	40800	54250	55925
LETHBRIDGE	60	18	44170	45002	43250	43850	36550	36450	53550	54950
ROYAL ROADS MIL. COLLEGE	9	3	49519		52250					
VICTORIA	69	57	51343	48194	49600	45975	43150	41700	61000	58050
TOTAL	2499	1569	51017	49406	49500	48500	40550	40050	64050	59850

Source: Statistics Canada. Postsecondary Education Section. Unpublished data. Non-medical/dental only. All subjects combined. Without senior administrative duties. 1991-92.

Statistique Canada. Section d'éducation postsecondaire. Données non publiées. Excluant le personnel médical/dentaire. Toutes les matières. Personnel sans fonctions de haute direction. 1991-1992.

Notes: All frequencies have been randomly rounded to multiples of three.

Les chiffres de fréquences ont été arrondis au hasard en multiples de 3.

Where no data have been provided, either there are no individuals in the category, or, for reasons of confidentiality, there are too few individuals to permit disclosure of salary information.

L'absence de données signifie qu'il n'y a pas de cas dans la catégorie ou bien que le nombre de personnes en cause est trop restreint pour permettre de divulguer les données sur leur traitement, par mesure de confidentialité.

Data for UBC, Simon Fraser, RMC and all universities in Quebec are not yet available. Statistics Canada does not collect data for Athabasca.

Les données pour UBC, Simon Fraser, RMC et toutes les universités du Québec ne sont pas encore disponibles. Statistique Canada ne recueille pas de données pour Athabasca.

Focus on Faculty / Pleins feux sur les professeurs

Academics are often honoured for their achievements and contributions in teaching and research. As a bi-monthly feature of the Bulletin, Focus on Faculty reports on awards, honours, fellowships and prizes awarded to Canadian university academic staff. Particular focus is on provincial, national and international awards of merit. The Bulletin welcomes receiving notice of any awards or honours for academic staff for inclusion in this column, space permitting.

Les universitaires sont souvent honorés pour leurs réalisations et leurs contributions en recherche et en enseignement. La chronique du Bulletin, Focus on Faculty (Pleins feux sur les professeurs), qui paraîtra tous les deux mois, présentera les prix, honneurs, bourses et récompenses décernés à des universitaires canadiens. On signalera surtout les prix provinciaux, nationaux et internationaux. Toutefois, la rédaction du Bulletin acceptera tout autre avis de prix ou d'honneurs pour cette chronique s'il y a de l'espace.

Steacie Prize

John Smol (Biology, Queen's) has won the prestigious Steacie Prize ($7,500). The award is considered to be the nation's highest honour for young scientists and engineers and is awarded annually to a person up to 40 years of age for outstanding scientific work in a Canadian context.

Order of Canada - Companion:

Ursula Martius Franklin, O.C. (Metallurgy & Materials Sc., Toronto) has been elevated to Companion of the Order of Canada.

Order of Canada - Officers:

Irene Mary Spry (Professor Emeritus, Ottawa); **Paul Wyczynski** (Professor Emeritus, Ottawa); **Peter B. Waite** (Professor Emeritus, Dalhousie); **Theodore Lionel Sourkes** (Professor Emeritus, McGill); **Jaroslav Bohdan Rudnyckyj** (Professor Emeritus, Manitoba) have been appointed Officers of the Order of Canada.

Bora Laskin Award

Michael Jackson (Law, UBC) has been awarded the 1992 Bora Laskin National Fellowship in Human Rights Research ($45,000 plus $10,000 allowance for research and travel costs) by the Social Sciences and Humanities Research Council of Canada. The award, granted annually, was established in 1985 to encourage multidisciplinary research and the development of Canadian expertise in the field of human rights.

Wallace K. Ferguson Prize

Robert J. Young (History, Winnipeg) was awarded the Wallace K. Ferguson Prize by the Canadian Historical Association for the best book by a Canadian writing non-Canadian history.

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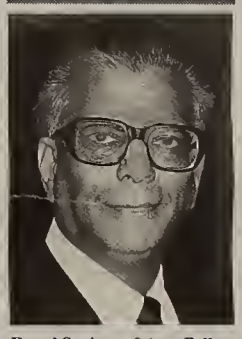
Thérèse F.-Casgrain Fellowship

Wendy Mitchinson (History, Waterloo) has been awarded the 1992 Thérèse F.-Casgrain Fellowship for Research on Women and Social Change in Canada. The $40,000 fellowship, offered through a competition every two years, is administered by the Social Sciences and Humanities Research Council.



Royal Society of Arts Fellow

Inder Kher (English, Calgary) has been elected a fellow of the Royal Society of Arts based in London, England.

Environmental Research and Technology Awards

Chris Metcalfe (Biology/Environmental and Resource Studies/Watershed Ecosystems, Trent) and **John Sutton** (Environmental Biology/Guelph) have received the Ontario Ministry of the Environment's 1992 Excellence in Research and Technology Development Awards for principal investigators ($1,000).

Cameron C. Gray Fellowship

John Bertley (Respiratory and Critical Care Medicine, Queen's) has received the Cameron C. Gray Fellowship Award. This is an award given in competition open to all trainees in Respiratory Diseases in the province of Ontario by the Ontario Lung Association.

CALT Award

Peter W. Hogg (Osgoode Hall Law School) has won the 1992 Canadian Association of Law Teachers/Law Reform Commission of Canada award for achievement in legal scholarship.

American Fisheries Society Award of Excellence

Henry Regier (Environmental Studies/Zoology, Toronto) has received the 1992 American Fisheries Society's Award of Excellence. The award, the highest prize given by the Society, recognizes outstanding leadership, research, teaching and administration in the fisheries profession.

Russ Seltzer Counsellor Education Award

Mary Balanchuk (Education, Queen's) received the Russ Seltzer Counsellor Education Award presented by the Ontario School Counsellors' Association for her significant contributions to counsellor education of teachers in Ontario.

Pharmacia Allergy Research Foundation Award

Shyam Mohapatra (Immunology, Manitoba) has received the 1992 Pharmacia Allergy Research Foundation International Award of Excellence in Research ($10,000 US) for research advancing the treatment of allergies. The award is one of the most prestigious in international allergy research and is awarded to scientists in the early stages of their careers. Dr. Mohapatra is the second Canadian and eighth scientist worldwide to receive the award.

Edmund L. Dubois Memorial Award

John Hanley (Medicine, Dalhousie) is the winner of the American College of Rheumatology's 1992 Edmund L. Dubois Memorial Award which is given to most outstanding young investigator in the field of systemic lupus erythematosus.

Coxeter-James Lectureship

J.F. Jardine (Mathematics, Western Ontario) has been awarded the 1992 Coxeter-James Lectureship by the Canadian Mathematical Society.

CSPMB Award of Merit

Michael Gray (Biochemistry, Dalhousie) has been named the first recipient of the Award of Merit of the Canadian Society for Plant Molecular Biology.

CAAS Prize

Patrick Maynard (Philosophy, Western Ontario) has been awarded the Canadian Association for American Studies Prize for the best essay published in the Canadian Review of American Studies (Vol. 22, 91).

Sir John A. Macdonald Prize

Julie Cruikshank (Anthropology/Sociology, UBC) was awarded the Sir John A. Macdonald Prize by the Canadian Historical Association for the best book in Canadian history.

R.A. McLachlan Memorial Award

Michael Isaacson (Civil Engineering, UBC) is the winner of the 1992 R.A. McLachlan Memorial Award, the major award from the Association of Professional Engineers and Geoscientists of BC.

Gabrielle Roy Prize

Patricia Smart (French, Carleton) and **Robert Major** (French, Ottawa) are the recipients of the Gabrielle Roy Prize awarded annually by the Association for Canadian and Quebec Literatures for a work of Canadian literary criticism (one in English, one in French).

Governor General's Award for Poetry

Lorna Crozier (Creative Writing, Victoria) has won the Governor General's Award for Poetry ($10,000), for her book "Inventing the Hawk".

IEEE Fellow

G.S.P. Castle (Electrical Engineering, Western Ontario) was elected a fellow of the Institute of Electrical and Electronics Engineers.

Distinguished Biologist Award

Ken Davey (Biology, York) has been awarded the 1992 Distinguished Biologist Award by the Canadian Council of University Biology Chairs. This annual award is presented to a biologist who has made a significant contribution to academic biology service, especially in the area of administration, while maintaining a high profile as a teacher and researcher.

J. Franklin Jameson Fellowship

David Sheinin (History, Trent) is the recipient of the 1992-93 J. Franklin Jameson Fellowship in American History awarded by the American Historical Association and the Library of Congress.

IUPAP Medal

Henry E. Duckworth (professor emeritus, Physics, Manitoba) was awarded the International Union of Pure and Applied Physics medal in Germany, in recognition of his outstanding contributions over 35 years to mass spectrometry and atomic masses.

FROM THE HILL

Funding freeze derails research councils' plans

Tim Strutt

Finance Minister Don Mazankowski announced on Dec. 2 that funding for the three federal research councils will be frozen at 1992-93 levels, rather than increasing by four per cent over the next four years. While many details have yet to be determined, announcements have already been made concerning the application of the freeze to the councils' research programs.

NSERC program postponement

Following the finance minister's announcement, the executive committee of the Natural Sciences and Engineering Research Council (NSERC) postponed for a year or more, the introduction of a new Collaborative Project Grants Program and the Requests for Applications Program (a new component of the Research Partnerships Program).

The committee also decided not to double the number of industrial research fellowships available to Canadian companies over a three-year period. These initiatives were all to have been funded from the expected four per cent increase.

At the time of writing this column, the executive committee were scheduled to decide on grant and scholarship allocations at a meeting to be held at the end of January.

NSERC's announcement of these decisions concludes by stating that they must be viewed in "the context of the very difficult economic situation facing the country and the reality that all federal agencies and departments are included in these restraint measures. NSERC has not been selectively singled out; in fact, the council continues to fare well in comparison with other federal agencies and departments."

SSHRC presses ahead

The president of the Social Sciences and Humanities Research Council (SSHRC), Paule Leduc, stated in a Dec. 10 memorandum that council grants and fellowships will not be affected by the finance minister's announcement. "All payments will continue to be made as planned and on schedule," said Ms. Leduc.

However, she also noted that the loss of the planned four per cent increase in SSHRC funding will mean that "we will have to review how to allocate the available monies among our programs and proposed new initiatives for 1993-94 and 1994-95." At the time of writing, the council was also scheduled to meet at the end of January to decide on how to apportion the 1993-94 budget.

"Despite the difficult circumstances that we face," Ms. Leduc concluded, "Council shall press ahead with renewed efforts to ensure that appropriate federal support is available for research and training in the social sciences and humanities."

The freeze at MRC

Responding to the finance minister's economic statement, the Medical Research Council (MRC) said that its 1993-94 grant and awards budget will be frozen at this year's level of about $232.5 million.

"This means we will not receive the projected four per cent increase which represented $9 million," declared MRC Corporate Management Director Al Belliveau.

The $232.5 million does not include $16.5 million for the Networks of Centres of Excellence and $2.4 million for the Canadian Genome Analysis and Technology Program, both of which were unaffected by the freeze.

At its March meeting, MRC will consider various options available to cope with the situation. For instance, MRC will consider undertaking a special effort to support at least 35 per cent of applications from new faculty while marginally improving the overall success rates for new grant applications. A target of 65 per cent could be pursued for renewals.

However, Dr. Lewis Slotin, MRC's director of programs, said that in order to meet these objectives it may be necessary to implement reductions elsewhere in MRC's budget, such as the elimination of its terminal grants.

Eco-research to be cut?

In addition to freezing the research council budgets, the finance minister reduced the budget of the federal government's much-touted "Green Plan" by 10 per cent.

At the time of writing, federal officials had not yet decided how the cut will be applied to Green Plan programs. But the Social Science Federation of Canada did not wait for the axe to fall on the $50 million six-year eco-research program. SSFC President Louise Quesnel wrote letters to both Prime Minister Mulroney and Environment Minister Jean Charest to request this multidisciplinary program's funding for research grants and chairs as well as doctoral fellowships in environmental studies remain unchanged.

"It would be a shame for the program to suffer a reduction in funding after only its first year of existence," she wrote in French in a Dec. 22 letter to Charest (and translated by "From The Hill").

"The eco-research program is an example of two new directions undertaken recently by the SSHRC which complement its mandate of supporting basic research. One of these is the launching of strategic initiatives with other partners such as federal government departments, private enterprises, as well as the other two research councils. The second is the initiation of research on the socio-economic problems that face Canada today."

New ministers named

On Jan. 4 Prime Minister Mulroney announced changes in the federal cabinet, including the appointment of a new secretary of state and a new minister for science.

Monique Landry, MP for the Montreal-area riding of Blainville-Deux-Montagnes, replaces Robert de Cotret as secretary of state. Before her election to the House of Commons in 1984, Ms. Landry was a businesswoman who had been educated in physiotherapy and occupational therapy at the University of Montreal.

Among her duties as secretary of state are responsibility for the Canada Student Loans Program, federal support of research via the SSHRC and federal transfer payments to the provinces for post-secondary education.

London West MP Tom Hockin replaces William Winegard as minister for science, responsible to Parliament for the operations of the NSERC as well as for other research programs. He also continues as the minister of state for small businesses and tourism. Mr. Hockin earned his doctorate in government at Harvard University, and was a business professor at the University of Western Ontario before becoming an MP in 1984.

Questions remain about whether his concurrent service in science and small businesses and tourism stresses in government circles the importance of research questions.

(Tim Stutt is a government relations officer at CAUT.)

Premiers respond to CAUT funding study proposal

Dear Mr. Andrews:

This is to acknowledge the Oct. 26 receipt of your recent letter and policy paper regarding federal-provincial funding to universities.

The Government of Saskatchewan shares many of your concerns. Throughout the past year Saskatchewan has placed fiscal transfers' reform at the forefront of its intergovernmental agenda in an effort aimed at re-establishing fair and equitable fiscal arrangements between governments. As you correctly note in your letter, fiscal transfers' reform should continue to be a major issue for governments in this post referendum environment. This issue is made even more important by the referendum's result.

As you may know, federal and provincial finance ministers are currently engaged in a discussion of fiscal transfers' reform. While it is too early to predict the outcome of these discussions, it is our hope that they can lead to a renewed sense of partnership between governments in the financing of education, health and social service programs and, hopefully, to greater fiscal policy coordination between governments. Unfortunately, there continue to be major federal-provincial differences to be overcome. The federal government does not appear willing to recognize the impact of their policies on the fiscal capacity of the provinces, including Saskatchewan.

In order for first ministers to facilitate federal-provincial cooperation on this and a variety of other economic, fiscal and social policy issues, Saskatchewan strongly supports a First Ministers' Conference on the economy in the near future.

Thank you for taking the time to bring the views and concerns of the Canadian Association of University Teachers to my attention.

Roy Romanow
Premier of Saskatchewan

* * *

Thank you for your letter of Oct. 21 dealing with funding for education and its relation to the discussions on the Constitution. The second aspect of your concerns is now somewhat academic although my feeling is that had the reform package been accepted, all Canadians would now be in a better position to deal with both aspects of the problem: dollars and process.

There is general consensus that a better educated population is essential for the reasons you state. There is less consensus that there is a one-to-one relationship between dollars spent and the product which is an educated public ready to meet the world. This latter point bears mentioning because no part of our society is exempt from the requirement to break out of the financial bind which results in carrying charges eating into an increasing portion of resources that should be going to programs such as education.

The last paragraph of your letter focuses on the issue of available dollars. The suggestion seems to be a rather direct return to better days. There may be intervening stops where all participants dwell on aspects of the bigger question. There is no disputing the objective; a partnership is no doubt needed if we are to break out of the status quo.

Joseph A. Ghiz
Premier of Prince Edward Island

* * *

I am responding to your recent letter to Premier Getty regarding federal transfers to support post-secondary education.

Dwindling federal cash transfers through Established Programs Financing are a very serious concern to Alberta. Federal funding as a share of provincial costs has fallen in Alberta from approximately 50 per cent at the start of the program in 1977-78 to less than 30 per cent. This is a significant reduction in the federal commitment to the post-secondary system which, as you note, is linked to Canada's future competitiveness.

Alberta continues to be a strong supporter of the post-secondary system and we continue to make our views known to the federal government about the declining federal role as a funding partner.

Peter Elzinga
Deputy Premier of Alberta
Minister of Federal and Intergovernmental Affairs, and Government Reorganization Secretariat

Thank you for your letter of Oct. 21 about federal contributions towards the cost of post-secondary education. As you can imagine, there is much common ground in our points of view on this matter. New Brunswick is concerned about the sufficiency of EPF arrangements, and would not be averse to seeing this matter discussed among first ministers, perhaps at a time when the immediate agenda is less pressing.

Frank McKenna
Premier of New Brunswick

* * *

Thank you for your letter expressing the concerns of the CAUT regarding fiscal transfers from the federal government in support of post-secondary education and health care.

I agree that cuts in federal transfers to the provinces for post-secondary education and health care must be stopped. Furthermore, I agree that funding lost through the cuts over the last several years should be restored. We cannot build and strengthen Canada's post-secondary education and health-care systems without a stable and fair system of cost-sharing between the federal and provincial governments.

Fiscal transfers to the provinces in the 1950s and 1960s were used by the federal government as vehicles to create national programs for health, higher education and social assistance. Now, unilateral cuts to these transfers threaten the ability of provinces to continue providing universal health care, accessible higher education and adequate social assistance.

In 1986, the federal government limited the growth in EPF transfers to two percentage points below the growth of GNP. In 1989, the growth of EPF transfers was further reduced to three percentage points below GNP. In 1990, the federal budget froze the growth of EPF transfers, and this freeze has since been extended to 1994-95. At the same time, growth of the Canada Assistance Plan was limited to five per cent annually for Ontario, Alberta and British Columbia until 1994-95.

All provinces have suffered from these unilateral transfer cuts, but Ontario has suffered the most: almost one-half of all 1992-93 losses will be borne by this province. The federal share of health and higher education spending in Ontario has declined from 52 per cent in 1979-80 to about 31 per cent in 1992-93.

In Ontario's 1992 Budget, Paper D shows that federal EPF cuts since 1986 have cost Ontario to date a total of $6 billion. Budget Paper D also presents principles that should guide any future reform of the federal transfer system. They include, "The federal transfer system must disburse funds in a manner that is fair, transparent and affordable to governments; ... National standards in key provincial social programs, such as health care, must be secured; ... [and] Federal transfers through EPF and CAP must be disbursed in a manner related to provincial program requirements; all provinces must be treated fairly."

I am encouraged to see that your organization is so eloquent in its defence of EPF. Public education on this complex issue is needed.

I appreciate your concerns and hope that, together, we may be able to bring about a more equitable and efficient system of fiscal transfers. ...

Bob Rae
Premier of Ontario

* * *

This will acknowledge receipt of your recent correspondence concerning funding for post-secondary education through the federal government's Established Programs Funding Grants.

The provincial government places a very high priority on post-secondary education and we are fully committed to fund it to the best of our financial ability. Newfoundland, in cooperation with other provinces, will continue to press the federal government for adequate funding under transfer payments formulae, including the EPF grants, to ensure that the citizens of Canada receive the highest level of educational services possible.

Your correspondence also addressed the issue of the Charlottetown Constitutional Accord and how transfer payments for educational funding may have been dealt with in any revised constitutional agreements between the provinces and the central government. Of course, now that the proposed constitutional arrangements have been set aside by the Referendum, it is even more important that we continue to negotiate vigorously with the federal government on educational funding.

Clyde Wells
Premier of Newfoundland

Bigger tax bite on university teachers hard to swallow

Gordon C. Piché

A recent study published by the Journal of Canadian Business Economics suggests the Conservative government has socked middle income wage earners, which includes the majority of university faculty and librarians, with the brunt of increased taxes since 1984.

THE TAX WHACK

Amount federal tax has increased for a family beceuse of tax changes implemented since 1984.

Does not include provincial taxes

Income group	Tax Increase*	% of income**
10,000 and under	-70	1.9
10,001-15,000	188	1.8
15,001-20,000	419	3.4
20,001-25,000	616	3.7
25,001-30,000	822	4.3
30,001-35,000	1,213	5.2
35,001-40,000	1,616	6.0
40,001-45,000	1,963	6.6
45,001-50,000	2,236	6.7
50,001-60,000	2,531	6.6
60,001-75,000	3,115	6.8
75,001-100,000	3,725	6.4
100,001-150,000	4,425	5.7
Over 150,000	3,782	3.0
All	1,894	4.7

*Changes in federal taxes after transfers
**After-tax income

Source: Canadian Business Economics

According to the study, the average Canadian family now pays almost $1,900 a year more in taxes due to changes introduced since the Tories came to power in 1984. The study by Ottawa-based economist Patrick Grady defines middle-class households as those earning between $45,000 and $75,000 a year.

The Conservative government has justified tax increases as the means to get its own finances in shape. Grady says that the increase in the tax burden in Canada was the largest among the G7 countries, even surpassing Italy, a country with a deficit twice as large as Canada's.

In straight dollar terms, a family with an income of between $100,000 and $150,000 has been hit the hardest with annual taxes increasing by $4,425, compared with $3,782 for a family earning $150,000 or more. But as a proportion of disposable income the increase in the tax burden has been the greatest for mid-income families earning from $35,000 to $100,000.

The calculation used in the Grady study includes payroll taxes, such as unemployment insurance premiums, a limit on indexing of income tax to take account of inflation, and consumption taxes like the goods and services tax.

CAUT studies effect on faculty

For comparison purposes, CAUT commissioned Robert Léger, staff government relations officer, to examine the tax situation of a faculty member earning the average salary in New Brunswick, Ontario and Alberta for the 1984 and 1991 taxation years *(see Table 1)*.

The calculations are based on federal and provincial income taxes and do not factor in any payroll taxes, such as unemployment insurance, nor the effect of the GST.

As Table 1 indicates, in 1991 a full-time university teacher in New Brunswick earning the average salary of $62,855 paid 2.9 per cent more total tax as a percentage of employment income than a teacher earning the average salary in 1984. The corresponding figures for Ontario and Alberta are 3.5 per cent and 2.9 per cent respectively.

Tory times - taxing times

The increased tax burden on mid-income earners result from a number of initiatives of the Mulroney government since coming to power in 1984. In 1985 the Conservatives did away with registered home ownership savings plans (RHOSP). In 1987 the Tories initiated a reform of the tax system that reduced the rates of taxation for individuals, but also eliminated the deduction of $1,000 for investment income and the $500 deduction for employment expenditures. Then, in both 1989 and 1990, the government increased the federal individual surtax.

These changes have had the greatest impact on lower mid-income wage earners. To illustrate this, Robert Léger examined the situation of an Ontario university teacher in the upper income bracket (Professor A) — earning a salary of $20,000 above the average faculty salary in 1991, namely $95,000, to that of a teacher in a lower income bracket (Professor B) — $20,000 less than the average salary in Ontario, namely, $55,000 *(see Table 2)*.

As Table 2 illustrates, in 1984 a prof. A would have earned a salary of $69,002 and paid 31.1 per cent of employment income on income taxes. In 1991, on a salary of $95,000, professor A would have paid 32.0 per cent in income taxes — an increase of less than one per cent.

On the other hand, in 1984 a prof. B would have earned a salary of $39,948 and paid 22.4 per cent of employment income on income taxes. In 1991, on a salary of $55,000, professor B would have paid 25.5 per cent in income taxes — an increase of 3.1 per cent.

And of the future?

According to the Grady study, more than 90 per cent of the country's 11.5 million families will face an increase in federal taxes in 1992 as a result of tax changes introduced by the Tories, this despite a reduction of the federal surtax announced in its 1992 budget. This is due largely to the increases in unemployment insurance contributions, the limitation of indexing and the growing impact of consumer taxes such as the GST.

The study pessimistically notes that further tax increases will likely be put on hold until after the next federal election, but the continuance of massive federal deficits and spending pressures "do not offer much hope for the heavily-burdened Canadian taxpayer regardless of which party forms the next government."

CAUT, for its part, will continue to lobby the government for an amendment to the income tax act to allow university teachers the right to deduct expenditures incurred in research. At present many faculty members incur considerable research expenditures related to their employment that are not deductible.

(Gordon Piché is Associate Executive Director of CAUT)

TABLE 1

INCOME TAX IMPACT IN 1984 AND 1991 - FULL-TIME UNIVERSITY TEACHERS

	NEW BRUNSWICK		ONTARIO		ALBERTA	
	1984	1991	1984	1991	1984	1991
Employment income (Average Salary)	$44,263	$62,855	$48,198	$74,341	$49,652	$69,761
Federal tax	$7,047	$11,267	$8,237	$14,448	$8,655	$13,136
Provincial tax	$4,099	$6,394	$4,104	$7,180	$3,710	$6,244
Total tax	$11,146	$17,661	$12,341	$21,628	$12,365	$19,380
Total tax as % of employment income	25.2%	28.1%	25.6%	29.1%	24.9%	27.8%

Since every teacher's tax situation is unique, we had to make a number of assumptions. The main assumptions were: The teacher is unmarried or married to a spouse whose income is too high for him or her to enjoy the corresponding tax credit. The teacher neither pays nor receives alimony payments and has no dependent children. He or she contributes 5% of his or her employment income to a retirement fund and 4% to an RRSP (in 1981, or sufficient to reach the ceiling for contributions, namely $3,500) and pays 0.5% in union dues. In 1981 only he or she contributed 1% to an RHOSP. His or her interest income was 2% of employment income. In 1991 it was assumed that the retirement fund is a fixed contribution money purchase fund and the total contributions of the employer and the employee do not exceed 14% of employment income.

TABLE 2

	Professor B		Professor A	
	1984	1991	1984	1991
EMPLOYMENT INCOME	$39,948	$55,000	$69,002	$95,000
FEOERAL TAX	$5,911	$9,341	$14,329	$20,370
PROVINCIAL TAX	$3,029	$4,659	$7,161	$10,029
TOTAL TAX	$8,940	$14,000	$21,490	$30,399
TOTAL TAX AS % OF EMPLOYMENT INCOME	22.4%	25.5%	31.1%	32.0%
	3.1%		0.9%	
NET INCOME	$31,008	$41,000	$47,512	$64,601
NET INCOME IN 1986 CONSTANT OOLLARS	$33,636	$32,302	$51,536	$50,897

Task force says, system discriminates against women

An Ontario task force report says the Canadian tax system discriminates against women. The report of the Women and Taxation Working Group calls for major changes, particularly improvements in benefits to women who care for the elderly or for children.

The task force was established at the request of Ontario Treasurer Floyd Laughren. As it turns out, the most stinging criticisms were aimed at the federal rather than the provincial tax system.

The working group notes that the tax system is not discriminatory in its language but it is when one examines the socio-economic context in which the tax system operates.

The central features are that women have lower incomes and have the prime responsibility for caring for children and the elderly and disahled. "The tax system simply reinforces what is there in society in the first place," said Frances Hogg, a member of the working group.

The recommendations of the group include proposals to pay caregivers with refundable tax credits, universal payments to help cover the cost of child care and amendments to the new federal Child Benefit Program which started in January 1993 to increase support for all parents and reinstate the tax break parents received for their children.

Discrimination envers les femmes dans le système fiscal canadien

Le rapport d'un groupe de travail de l'Ontario affirme que le système fiscal canadien discrimine contre les femmes. Le rapport du groupe de travail sur les femmes et la fiscalité appelle des changements en profondeur, en particulier par l'amélioration des prestations versées aux femmes qui se consacrent au bien-être des personnes âgées et des enfants.

Le groupe de travail a été créé à la demande du trésorier de l'Ontario, M. Floyd Laughren. En l'occurrence, les critiques les plus virulentes du rapport visent le système fiscal fédéral plutôt que provincial.

Le groupe de travail a noté que le système fiscal n'est pas discriminatoire dans ses formulations, mais qu'il l'est si on l'examine dans le contexte socio-économique qui est le sien.

Les propositions traitent essentiellement du fait que ce sont les femmes qui ont des revenus inférieurs à ceux des hommes et qu'elles assument la plus grande partie de la responsabilité du soin des enfants et des personnes âgées et invalides. «Le système fiscal renforce simplement ce qui existe déjà dans la société», selon Frances Hogg, membre du groupe de travail.

Les recommandations du groupe comprennent des propositions en vue de payer les personnes qui prodiguent des soins au moyen de crédits d'impôts remboursables, de versements universels pour aider à couvrir les frais de soins à l'enfance et de modifications au nouveau programme fédéral de prestations fiscales pour enfants qui doit entrer en vigueur en janvier 1993 afin d'augmenter le soutien accordé à tous les parents et rétablir les allégements fiscaux dont ceux-ci bénéficiaient pour leurs enfants.

Ponction fiscale accrue — Une pilule difficile à avaler

Selon une étude publiée récemment par le *Journal of Canadian Business Economics*, les Conservateurs ont assené un coup à la classe moyenne, notamment à la majorité des professeurs d'universités et des bibliothécaires, en leur imposant la plus importante augmentation d'impôts depuis 1984.

Selon l'étude, la famille canadienne moyenne paie maintenant près de 1 900 $ de plus en impôts par année en raison des changements apportés depuis que les Conservateurs ont été portés au pouvoir en 1984. L'étude, effectuée par M. Patrick Grady, économiste d'Ottawa, définit les familles à revenu moyen comme celles gagnant entre 45 000 $ et 75 000 $ par année.

Les Conservateurs ont présenté les hausses d'impôts comme un moyen de redresser leurs propres finances. Selon M. Grady, l'augmentation du fardeau fiscal au Canada est le plus important des pays du groupe des 7, dépassant même celui de l'Italie, qui est aux prises avec un déficit deux fois plus élevé que le Canada.

En termes concrets, les familles ayant un revenu se situant entre 100 000 $ et 150 000 $ ont été frappées le plus durement avec une augmentation annuelle d'impôts de l'ordre de 4 425 $, comparativement à 3 752 $ pour une famille gagnant au-delà de 150 000 $. Mais en tant que proportion du revenu disponible, l'augmentation du fardeau fiscal a été plus élevée pour les familles à revenu moyen gagnant entre 35 000 $ et 100 000 $ par année.

Dans ses calculs, M. Grady tenait compte des cotisations sociales, par exemples des primes d'assurance-chômage, d'une limite de l'indexation de l'impôt sur le revenu afin de tenir compte de l'inflation, et des taxes à la consommation, par exemple de la taxe sur les produits et services (TPS).

Répercussions sur les professeurs

Aux fins de comparaison, l'ACPU a chargé Robert Léger, agent des relations avec les gouvernements, d'examiner la situation fiscale d'un professeur gagnant le salaire moyen au Nouveau-Brunswick, en Ontario et en Alberta, pour les années d'imposition 1984 et 1991 (voir tableau 1). Les calculs sont effectués à partir des impôts sur le revenu fédéraux et provinciaux, et ne tiennent pas compte des cotisations sociales, par exemple des primes d'assurance-chômage, ni des répercussions de la TPS.

Comme l'indique le tableau 1, en 1991, un professeur d'université employé à plein temps au Nouveau-Brunswick et gagnant le salaire moyen de 62 855 $ par année a payé 2,9 p. 100 d'impôts en plus (au total) en tant que pourcentage de revenu d'emploi qu'un professeur gagnant le salaire moyen en 1984. En Ontario et en Alberta, cette proportion était de 3,5 et de 2,9 p. 100 respectivement.

Conservateurs = fiscalité éprouvante

Le fardeau fiscal accru qui pèse sur les salariés moyens est attribuable à de nombreuses initiatives prises par le gouvernement Mulroney depuis son arrivée au pouvoir en 1984. En 1985, les Conservateurs ont supprimé le régime enregistré d'épargne-logement (RÉEL). En 1987, ils ont amorcé une réforme du système fiscal afin de réduire les niveaux d'imposition pour les particuliers, mais ont également éliminé la déduction de 1 000 $ au titre des revenus de placement ainsi que la déduction pour emploi de 500 $. Puis, en 1989 et en 1990, le gouvernement a augmenté la surtaxe des particuliers.

Ces changements ont surtout touché les salariés moyens au bas de l'échelle salariale. Pour illustrer la situation, Robert Léger a comparé le cas d'un professeur d'université de l'Ontario au haut de l'échelle salariale — le professeur A, ayant un salaire de 20 000 $ supérieur au salaire moyen d'un professeur en 1991, c'est-à-dire 95 000 $ — à celui d'un professeur au bas de l'échelle de revenu — le professeur B, gagnant 20 000 $ de moins que le salaire moyen en Ontario, c'est-à-dire 55 000 $. (Voir tableau 2.)

Comme l'illustre le tableau 2, en 1984, le professeur A aurait gagné un salaire de 69 002 $ et payé 31,1 p. 100 de ce revenu au titre de l'impôt sur le revenu. En 1991, sur un salaire de 95 000 $, ce même professeur aurait payé 32 p. 100 en impôts sur le revenu, ce qui représente une augmentation de moins de 1 p. 100.

Quant au professeur B, en 1984, il aurait gagné un salaire de 39 948 $ et payé 22,4 p. 100 de son revenu d'emploi en impôts sur le revenu. En 1991, sur un salaire de 55 000 $, il aurait payé 25,5 p. 100 en impôts sur le revenu, ce qui représente une augmentation de 3,1 p. 100.

Que nous réserve l'avenir?

Selon l'étude, plus de 90 p. 100 des quelque 11,5 millions de familles feront face à une augmentation des impôts fédéraux en 1992 à la suite des modifications fiscales introduites par les Conservateurs, et ce, en dépit d'une réduction de la surtaxe des particuliers annoncée dans le budget de 1992. Cette augmentation est en grande partie attribuable à l'augmentation des cotisations d'assurance-chômage, à la limite d'indexation et aux répercussions croissantes des taxes à la consommation, par exemple de la TPS.

L'étude fait remarquer avec pessimisme qu'il n'y aura probablement pas de nouvelles augmentations d'impôts d'ici la fin de la prochaine élection fédérale, mais que, en raison des déficits fédéraux importants et des pressions des dépenses qui se poursuivent, les contribuables, déjà surtaxés, n'ont aucune raison de se réjouir, peu importe le prochain parti qui sera au pouvoir.

Pour sa part, l'ACPU continuera d'exercer des pressions auprès du gouvernement pour qu'il modifie la *Loi de l'impôt sur le revenu* afin de permettre aux professeurs d'université de déduire les dépenses engagées au titre de la recherche. À l'heure actuelle, de nombreux professeurs consacrent des sommes considérables à la recherche dans le cadre de leur emploi, et ces sommes ne sont pas déductibles.

TABLEAU 1

L'IMPACT DE L'IMPÔT SUR LE REVENU EN 1984 ET 1991 ENSEIGNANTS À PLEIN TEMPS DANS LES UNIVERSITÉS

	NOUVEAU-BRUNSWICK		ONTARIO		ALBERTA	
	1984	1991	1984	1991	1984	1991
REVENU O'EMPLOI (Salaire moyen)	$44,263	$62,855	$48,198	$74,341	$49,652	$69,761
IMPÔT FÉDÉRAL	$7,047	$11,267	$8,237	$14,448	$8,655	$13,136
IMPÔT PROVINCIAL	$4,099	$6,394	$4,104	$7,180	$3,710	$6,244
IMPÔT TOTAL	$11,146	$17,661	$12,341	$21,628	$12,365	$19,380
IMPÔT TOTAL EN % DU REVENU O'EMPLOI	25.2%	28.1%	25.6%	29.1%	24.9%	27.8%

Comme la situation de chaque professeur par rapport à l'impôt est unique, nous avons dû faire certaines suppositions. Les principales sont: La professeure ou le professeur est célibataire, ou est marié à un conjoint dont les revenus sont trop élevés pour qu'il puisse bénéficier du crédit d'impôt correspondant. Il ou elle ne paie pas et ne reçoit pas de pension alimentaire. Le particulier n'a pas d'enfant à charge. Il contribue 5,0% de son revenu d'emploi à un régime de retraite, 4,0% à un REER (en 1981, ou d'un montant suffisant pour atteindre le total des contributions permises, soit 3500$), 0,5% à sa cotisation syndicale. En 1981 seulement, il contribue 1,0% à un REEL. Ses revenus d'intérêt correspondent à 2,0% de son revenu d'emploi. En 1981, on suppose que le régime de retraite en est un à cotisations déterminés («money purchase») et que le total des contributions de l'employé et de l'employeur ne dépasse pas 14,0% du revenu d'emploi.

TABLEAU 2

	Professeur B		Professeur A	
	1984	1991	1984	1991
REVENU O'EMPLOI	$39,948	$55,000	$69,002	$95,000
IMPÔT FÉDÉRAL	$5,911	$9,341	$14,329	$20,370
IMPÔT PROVINCIAL	$3,029	$4,659	$7,161	$10,029
IMPÔT TOTAL	$8,940	$14,000	$21,490	$30,399
IMPÔT TOTAL EN % DU REVENU D'EMPLOI	22.4%	25.5%	31.1%	32.0%
	3.1%		0.9%	
REVENU NET	$31,008	$41,000	$47,512	$64,601
REVENU NET EN $ CONSTANTS DE 1986	$33,636	$32,302	$51,536	$50,897

CAUT BOOKSHELF / LE COIN DES LIVRES

Preparing your Income Tax Return

CCH Canadian Ltd., 1993

When the personal income tax season approaches, many people — by some estimates a majority — look for professional help. But for others, with a taste for adventure, the TI offers a challenge not to be missed. Even for the most adventuresome, however, a user friendly reference manual to personal taxes is a useful supplement to the Revenue Canada guide.

Our office has for the past several years found the CCH publication, "Preparing Your Income Tax Returns," produced by the international accounting firm Arthur Andersen, to be helpful. The 1992 edition weighed in at over 700 pages of double-column text, but it is not as daunting as this might suggest, since it is pitched at a level sufficiently high to be of use to the professional, yet not so filled with jargon as to put off the intelligent layman.

The authors have therefore managed to produce a resource which will be helpful for many "ordinary" taxpayers, covering the majority of topics which will concern them, and including extensive references to sections of the Income Tax Act, information circulars, and interpretation bulletins, for those areas where some readers may require more detail. Equally important, the contents of the volume are very well indexed, so information is easy to find.

There are some areas of Canadian personal taxation, such as alternative minimum tax, which are unusually complex, and the CCH guide not only explains their intricacies but includes lengthy complex examples. Other examples work through calculation of basic tax and personal credits, or detail what receipts and schedules are required to be filed with a return.

Perhaps the most useful feature is a chapter devoted to tax planning ideas. Fro taxpayers with special needs this chapter cannot substitute for professional advice, but it discusses numerous topics of general interest such as determination of year-ends, the choice of legal structure for a business, business offices at home, income splitting, tax shelters, and RRSP planning.

Most taxpayers will find "Preparing Your Income Tax Returns" a helpful resource. The 1993 edition should be available by early February. Unfortunately, the cost of purchase ($25) is not tax-deductible.

(Review by Steven Dyck, senior manager with Robertson & Hill, chartered accountants in Ottawa.)

PROVINCIAL ROUNDUP

J. Mark Langdon

PSE under review in Nova Scotia, Manitoba

Nova Scotia's 13 post-secondary institutions will be examined by a task force in order to assess program and institutional efficiency. With a population of 900,000, Nova Scotia has the most post-secondary institutions per capita of any province and Premier Donald Cameron has expressed concern about the burden this places on taxpayers.

The province is disadvantaged by the federal funding formula which involves per capita transfers.

In 1990, the Nova Scotia Council on Higher Education asked each university president to produce a plan which would address program rationalization, coordination and specialization. In June of 1992 the presidents reported that they could not reach a consensus and the issues remained for the council to manage.

Then last September, Janet Halliwell, chair of the council, and Premier Cameron announced that a task force of educational experts will be established to review the post-secondary system. Programs to be examined include education, business and management, engineering, earth and environmental science, and computer science.

John D'Orsay, president of the Nova Scotia Confederation of University Faculty Associations (NSCUFA), said the task force will err if it focuses only on program cuts at individual schools.

"The point that we have been pressing is that there may be system needs that differ from individual universities' needs," he said. He added that looking only at the number of schools offering courses in particular disciplines would be simplistic.

"We have several schools offering teacher education programs but many of these are quite specialized," he said and went on to express concern about media reports that the "universities" were unable to cooperate on program development, noting that it was the presidents who were given this task.

D'Orsay pointed out that faculty in earth and environmental science at Saint Mary's and Dalhousie have reached agreements on course sharing and integration.

Manitoba review receives submissions

The commission reviewing Manitoba's universities, led by former premier Duff Roblin, recently received submissions from CAUT, the Manitoba Organization of Faculty Associations (MOFA), and faculty associations at Winnipeg, Brandon and the University of Manitoba. CAUT and MOFA also recently met with Manitoba Minister of Education and Training Rosemary Vodrey to discuss funding and related issues.

The CAUT brief to Roblin encouraged Manitoba to work with other provinces to pressure the federal government to improve fiscal transfers for post-secondary institutions and to increase funding for student assistance and research. CAUT also suggested that the province should recognize post-secondary education as part of the treaty rights of Manitoba First Nations and adjust funding accordingly.

The MOFA brief focussed on improving university facilities in rural Manitoba, maximizing students' choice of courses and facilitating smooth transfers of credits between schools. It emphasized the importance of maintaining up-to-date and culturally relevant courses.

Tom Booth, President of MOFA, said that currently there is often "a real problem with culture shock" when life-long residents of northern Manitoba move south to go to university and that there is a need to address the underrepresentation of northern people in Manitoba's universities. One way to deal with this access question, would be to place facilities in "underutilized centres in middle and northern Manitoba."

He concluded that he has been "impressed with the commission and its chair" and that they have demonstrated interest in and knowledge about the issues raised in the briefs. Roblin has indicated that he hopes to produce a report in April or May.

Midwifery program established in Ontario

Canada's first baccalaureate program in midwifery will be offered in September 1993 by McMaster University in Hamilton, Laurentian University in Sudbury and Ryerson Polytechnical Institute in Toronto. Twenty-six students are expected to begin the program, with full enrolment in all years to reach 126 by 1996. The four-year program (which will be offered in three calendar years) includes courses from science, social science, health science and women's studies in addition to clinical courses and electives.

Students who lack the usual academic background but possess relevant experience will be eligible for advanced standing. Each student will spend time in a clinical setting with a family physician, an obstetrician and in institutional and community practice settings.

Ontario Health Minister Frances Larkin said the new program represents "part of the shift to providing health services through multi-disciplinary teams of professionals."

Forestry program expected to be cut at U of T

The vice-president of the University of Toronto, Joan Foley, recently proposed the elimination of the 85-student undergraduate forestry program. Enrolment in the program has declined by half since 1980 and the university expects to save $500,000 through this move. The proposal must be approved by both the academic board and governing council.

Several observers vigorously attacked the initiative. Lloyd Eckel, president of the U of T alumni association, said it does not reflect the "worldwide concern about forests." The U of T Faculty Association's council unanimously passed a motion opposing the move for several reasons.

These included: its timing, which "pre-empted the scheduled review," the fact that "the administration has maintained the faculty of forestry in an unduly disruptive state over the past five years" and the agreement "among all members of the faculty of forestry that an undergraduate program is vital to maintaining a vigourous graduate program."

The motion noted that "the provost has not responded to the several viable undergraduate proposals which have been put forward by the faculty of forestry over the past two years" and "has failed to deal with 'the faculty of forestry issue' in the more appropriate context of environmental studies at the University of Toronto."

Bill Graham, President of the Association (UTFA), sent a copy of the motion to University President Robert Prichard on Jan. 15.

Allison Hudgins, assistant executive director of UTFA, said the Association is still trying to get assurances that one assistant professor and two tutors will be placed in other areas of the university should the program be eliminated.

Rod Carrow, dean of the faculty of forestry, noted that Monte Hummel, president of the World Wildlife Fund Canada, Michael Innes, manager of forestry for *Abitibi-Price* and Arman Mirza, president of the Forestry Student Association, all oppose the proposal.

(J. Mark Langdon is a Ph.D. student and instructor in the Department of Political Studies, Queen's University.)

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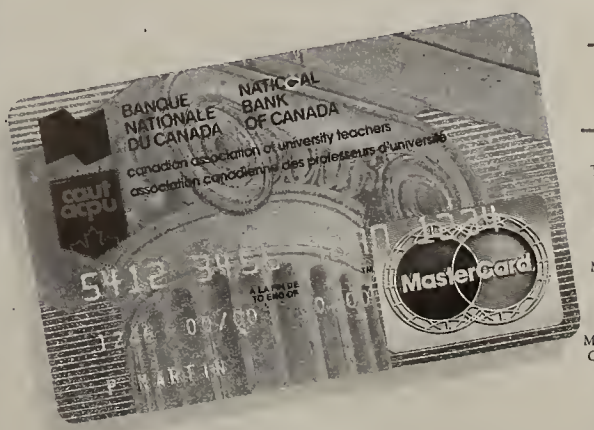

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LIBRARIANS/BIBLIOTHECAIRES

Jim Brett

Some librarians still lack academic status

During the September 1992 Council session the Librarians' Committee sponsored an open caucus meeting with representatives invited from specific faculty associations. Included were representatives from institutions at which librarians and faculty were either working towards merger or had recently gone through the process, and also from those at which librarians had been long-time members of the faculty association.

About 18 people attended the session. After a brief round of comments on the current status and situation of librarians, we divided into three groups to discuss specific problems. It was clear that problems still plague librarians as they strive not only to attain academic status, but to gain access to all the rights and responsibilities associated with it.

After the session ended a faculty member from an eastern university whose association has long included librarians commented that the discussions were very interesting, but asked why academic status for librarians is still an issue. He believed this had been settled in the late 1970s and need not be rehashed (navel-gazing was, I think, the term used)!

More recently, a colleague from a neighbouring university wrote to comment that he was surprised at the amount of discussion and interest the issue of academic status for librarians raised during the conference in Halifax. He was quite right. During several of the sessions academic status emerged as an important issue that coloured many of the discussions.

Not everyone was enthusiastic about the responsibilities associated with academic status, but the majority of those present seemed to agree that rights gained by librarians when duly accorded academic status were well worth the effort.

What's the current situation of librarians at Canadian universities? Approximately 85 per cent of the librarians working at CAUT-affiliated institutions are accorded academic status. That is an encouraging figure.

It indicates what most of us already know — that academic status has become the "norm" for librarians at university libraries. What is unfortunate is that fully 100 per cent of university librarians across the country do not have academic status. This is what we must continue to move towards.

Currently there are a number of institutions across the country at which the librarians are striving to merge with their local faculty association. The road toward full faculty association membership and academic status is rarely an easy one.

Librarians must cope with their own fears of a change in status, with misinformation and misinterpretation about academic status, with faculty who may seem indifferent and often unknowledgable about librarians and librarianship, and with intimidation and scare tactics from library and university administrators who can't recognize the benefits that academic status brings to librarians, the library, and the university.

Librarians at universities do indeed have to move beyond ruminating over academic status and get on with being what they really are — academic professionals who, with the faculty, form one of the most important components of the university community and who contribute equally to the educational and research goals of their institutions.

This will not happen until we have all formed that natural alliance between librarians and faculty and become members of joint faculty/librarian associations, and also attained full academic status.

Those of us fortunate enough to be in this situation must actively encourage and support our colleagues who are trying to attain what we already have.

(Jim Brett is chair of the CAUT Librarians Committee.)

Les bibliothécaires et le statut d'universitaires : une question à régler

Jim Brett

Au cours de la réunion du Conseil, en septembre dernier, le Comité des bibliothécaires a tenu sa réunion habituelle du caucus. Plutôt que d'informer les participants sur les dernières activités du Comité, Bob Moore et moi-même avons opté pour une nouvelle approche : nous avons profité de l'occasion pour inviter des représentants d'associations de professeurs particulières, tout en accueillant tous ceux qui désiraient participer. Nous nous sommes efforcés d'inclure des représentants d'établissements où, à notre connaissance, les bibliothécaires et les professeurs s'orientaient vers une fusion ou venaient tout juste de conclure ce processus, ainsi que des représentants d'établissements où les bibliothécaires étaient depuis longtemps membres de leur association locale. Quelque 18 personnes ont participé à la séance. Après une brève série de commentaires sur la situation et le statut actuels des bibliothécaires, nous nous sommes divisés en trois groupes pour discuter de certaines questions. Les idées et les suggestions ont circulé librement, et il a été très révélateur d'entendre parler des problèmes auxquels font encore face les bibliothécaires d'université tandis qu'elles essaient, en plus d'obtenir un statut d'universitaires, de bénéficier de tous les droits et responsabilités qui y sont associés.

À la fin de la séance, un professeur d'une université de l'est, dont l'association inclut depuis longtemps les bibliothécaires, a indiqué que les discussions étaient très intéressantes, mais qu'il était surpris que le statut d'universitaires soit encore un problème. Il croyait le débat clos depuis la fin des années 1970 et jugeait inutile de le relancer et d'en discuter continuellement.

Plus récemment, un collègue d'une université voisine m'a écrit pour m'indiquer qu'il avait été très surpris des nombreuses discussions et de l'intérêt qu'avait soulevé cette question au cours de la conférence qui a eu lieu à Halifax. Et il avait bien raison. Au cours de plusieurs sessions, le statut des bibliothécaires s'est révélé une question importante qui a marqué de nombreuses discussions. Bien que les responsabilités liées au statut d'universitaire n'aient pas suscité un enthousiasme général, la majorité des participants semblaient s'entendre sur le fait que les droits acquis par les bibliothécaires en valaient la peine.

Quelle est la situation actuelle des bibliothécaires dans les universités canadiennes? Environ 85 p. 100 de ceux et celles qui travaillent dans des établissements membres de l'ACPU ont le statut d'universitaires. C'est là un chiffre encourageant, qui indique ce que la plupart d'entre nous savons déjà — c'est-à-dire que le statut d'universitaires est devenu la norme pour les bibliothécaires d'université. Malheureusement, il m'est impossible de vous dire que tous mes collègues du pays ont le même statut. C'est ce but que nous devons poursuivre.

À l'heure actuelle, on compte un certain nombre d'établissements dans tout le pays où les bibliothécaires s'efforcent de faire partie de leur association de professeurs locale. La route vers une adhésion complète aux associations de professeurs et au statut d'universitaires est souvent parsemée d'embûches. Mal informés et ne comprenant pas bien le sujet, les bibliothécaires doivent vaincre leurs propres peurs face à un changement de situation, confronter des professeurs qui semblent indifférents et souvent mal renseignés à leur sujet et sur la bibliothéconomie, et faire face à des techniques d'intimidation de la part des administrateurs de bibliothèques ou d'universités qui ne peuvent ou ne veulent pas reconnaître les avantages qu'apporte le statut d'universitaire aux bibliothécaires, à la bibliothèque et, au bout du compte, à l'université.

Les bibliothécaires d'université doivent cesser de piétiner et obtenir le statut qui leur revient — celui de professionnels des universités qui, avec les professeurs, forment l'un des éléments les plus importants de la communauté universitaire et contribuent autant qu'eux à la réalisation des objectifs de recherche et d'éducation de leur établissement. Malheureusement, je ne crois pas que cela soit possible tant que nous n'aurons pas formé cette alliance naturelle entre les bibliothécaires et les professeurs, que nous ne serons pas devenus membres d'associations communes et que nous n'aurons pas, de plein droit, le statut d'universitaires. Nous qui avons cette chance devons encourager et appuyer activement nos collègues qui s'efforcent de nous rejoindre.

(Jim Brett est président du Comité des bibliothécaires de l'ACPU.)

International sabbaticals proposal sparks interest

A joint initiative between the Canadian Bureau for International Education (CBIE) and CAUT, aimed at providing information on international overseas positions to Canadian educators eligible for sabbatical leaves, has sparked considerable interest among CAUT members.

The reply coupon, which appeared in the October issue of the ***Bulletin***, generated more than 100 replies from university faculty across Canada. All of the replies received confirmed an interest in combining sabbatical leave with a long (1 year) or short (1-6 months) term assignment overseas.

CBIE has approached both CIDA and the department of the Secretary of State regarding funding for the Secretariat and for awards to cover the expenses for each assignment. Although both agencies responded positively to the proposed program, it appears unlikely that any funds will be made available from these sources. CBIE is investigating alternate funding sources, including integration of the program with CBIE's existing programs.

CBIE has also contacted various agencies and institutions abroad in order to identify host countries which may be interested in receiving a Canadian academic on sabbatical leave. To date, CBIE has received positive responses from the State Bureau of Foreign Experts in China.

CBIE has also submitted a proposal to the Ministry of Education of the Republic of the Maldives, which is actively recruiting teachers and teacher trainers as part of its Education Development initiative.

Both countries are prepared to offer local salaries, accommodation and access to health care to the candidates recruited for assignments. CBIE will investigate possible funding sources to cover the airfare and other transportation costs to and from the host country.

The CAUT ***Bulletin*** will provide further progress reports on this pilot program as they become available.

Le programme de congés sabbatiques internationaux suscite de l'intérêt

Une initiative conjointe du Bureau canadien de l'éducation internationale (CBIE) et de l'ACPU suscite un intérêt considérable parmi les membres de l'ACPU, car il est destiné à renseigner sur les postes offerts à l'étrangers aux éducateurs canadiens admissible à des congés sabbatiques. Le coupon-réponse qui figurait dans le numéro d'octobre du ***Bulletin*** a apporté plus de cent réponses d'enseignants, en poste aux quatre coins du Canada. Toutes les réponses reçues ont confirmé l'intérêt que de nombreux professeurs portent à l'idée de combiner un congé sabbatiques avec une affectation outre-mer, que ce soit à long ou à court terme (un an ou de un à six mois).

Le CBIE a entrepris des démarches tant auprès de l'ACDI que du Secrétariat d'État à propos du financement d'un secrétariat et en vue d'obtenir des allocations couvrant les dépenses de chaque affectation. Bien que les deux organismes aient répondu positivement au programme proposé, il semble peu probable que des fonds puissent être dégagés de ces sources. Le CBIE cherche à trouver des sources de financement de remplacement, y compris par l'intégration du nouveau programme dans ses programmes existants.

Le CBIE a également pris contact avec diverses agences et établissements outre-mer afin de recenser les pays hôtes qui seraient désireux de recevoir un universitaire canadien en congé sabbatique. À ce jour, le CBIE a reçu des réponses positives du State Bureau of Foreign Experts de Chine. Le CBIE a également présenté une proposition au ministère de l'Éducation de la République des Maldives, qui recrute activement des enseignants et des spécialistes de l'enseignement des maîtres dans le cadre de son initiative visant à développer son système éducatif. Les deux pays sont disposés à offrir aux candidats affectés chez eux des traitements aux taux locaux, l'hébergement et l'accès à des soins en cas de maladie. Le CBIE va se renseigner sur les possibilités de financer les frais de transport et autres, aller et retour du pays hôte.

Le ***Bulletin*** de l'ACPU publiera d'autres nouvelles sur ce programme pilote dès qu'il en aura.

Susan Gray

News from Quebec

Arts council and ministry of culture to be created

Last November, a bill to create the Council of Arts and Letters was tabled in the National Assembly. According to Cultural Affairs Minister Lisa Frulla-Hébert the goal in creating the council is "to make management of aid to the arts more flexible, while encouraging the participation of the arts community."

The council will take over from the ministry of cultural affairs in the area of financial aid to artists and arts organizations. It will also act as an advisory body to the minister.

A second bill, tabled at the same time, will create a super ministry of culture. This new culture ministry will coordinate the implementation of cultural policy, including activities which fall under 22 other ministries.

The budget for the new arts council will be $42 million in 1993-1994. It will be composed of amounts already set aside for artists by the ministry of cultural affairs.

Despite the fact that the council will be independent, it will be closely supervised by the government. The minister of culture will have a directive role vis à vis the council concerning its orientation. Its priorities and objectives will also have to respect the government's cultural policies.

Mrs. Frulla-Hébert believes the guiding role of the ministry will meet the demands of the arts community. The latter made it clear that it wanted to avoid the pitfalls of the Canada Council, particularly regarding a certain degree of disinterest on the part of politicians, noted Mrs. Frulla-Hébert.

But the Regroupement des centres d'artistes autogérés du Québec is one group that opposes the dirigisme of the new conseil. In an interview, director Bastien Gilbert said the group is against the fact that the minister will be responsible for the council's directives, because it believes that the artistic community can do this by itself to a certain extent. "She (the minister) will be the one to decide if dance, for example, will be a priority for a given year. But what will she be basing this on? Right now, she's trying to reassure us by simply telling us to trust her."

The council's board of directors will be responsible for its operation with board members "chosen because of their interest for the arts," according to an article in *Le Devoir*.

The council will have jurisdiction over: the visual arts, literature, fine crafts, the performing arts, multidisciplinary and media art, and architectural research.

French-language universities still behind in accounting

For the fourth year in a row, (including two years of progress), chartered accounting students from Quebec's French universities obtained weak results in a crucial national certification exam.

Only 31.8 per cent of the candidates from the nine French-language universities, compared with 60.3 per cent from Concordia and McGill, got a passing grade in the Uniform Final Examination (UFE). The exam's results determine who can use the lucrative CA designation.

Accounting results from the French universities first became an issue in 1989, when the average mark of their students was 29 per cent, compared with a Canadian average of 47.6 per cent.

The results led to a debate about whether the UFE, prepared by the Canadian Institute of Chartered Accountants, was biased against francophones. But Michel Bélanger, the president of the Ordre des comptables agréés du Québec, said that no proof was ever found to this effect.

It appears that so far French-language universities have been slow to act on recommendations about adding a fourth year to their accounting programs and adjusting the screening for the CA exam, which would put them on an equal footing with the English universities.

Interim Policy on Disruptive Behaviour

This fall Concordia University adopted a new interim policy on temporary suspension. This followed a number of fairly serious incidents of disruptive and threatening behaviour on campus.

Even before last August's shootings, certain measures like the reviews of the Code of Conduct (non-academic) and the Sexual Harassment Policy were underway. This process of review is continuing in a concerted effort to deal with the issue of disruptive behaviour on campus.

The interim policy defines disruptive behaviour as "unusual, unacceptable or unreasonable behaviour which interferes with the academic or administrative activities of the university as a whole, or of its individual members."

The policy allows the rector or his delegate to suspend or ban from any area of the university any student who represents "a clear and present danger."

Professors and staff may seek recourse through their respective collective agreements or via other means. Students may use the mechanisms or policies of the Code of Conduct (non-academic) or the Policy on Sexual Harassment.

Dentistry faculty saved

McGill's dentistry faculty has fulfilled the nine conditions for its continued existence set out by the university's senate in 1991. The conditions included: reducing the cost of part-time staff, creating a graduate research program and raising a minimum of one million dollars to improve the equipment and facilities used to teach dentistry students.

Deficit falls

At its annual press conference held last October, the Conférence des recteurs et des principaux des universités du Québec (CRÉPUQ), said the accumulated deficit of Quebec's universities had dropped between 1990-1991 and 1991-1992. While official figures were not yet available, CRÉPUQ projected the drop would be $20 million.

CRÉPUQ attributed the good news to the fact that universities have been fiscally responsible; CRÉPUQ president Michel Gervais also said that "the government has finally started to face the problem of underfunding."

(Susan Gray is a freelance journalist and translator who lives in Montreal.)

Nouvelles brèves du Québec

Création du conseil des arts et des lettres et du ministère de la culture

Susan Gray

En novembre dernier, un projet de loi proposant de créer un Conseil des arts et des lettres, était déposé à l'Assemblée nationale. Selon Lisa Frulla-Hébert, ministre des Affaires culturelles, la mission du nouveau Conseil est «d'introduire plus de souplesse dans la gestion du soutien aux arts et aux lettres tout en favorisant la participation concrète des milieux culturels.»

Le Conseil prendrait le relais du ministère des Affaires culturelles en ce qui concerne l'aide financière destinée aux créateurs et aux organismes artistiques. Il agirait aussi comme groupe-conseil auprès de la ministre.

Un deuxième projet de loi, déposé en même temps, créera un super ministère de la Culture.

Le budget du nouveau Conseil des arts s'élèvera à 42 millions en 1993-94 et sera composé des sommes déjà consenties aux créateurs par le ministère des Affaires culturelles.

Même si le Conseil doit être autonome, il fera l'objet d'une surveillance serrée de la part du gouvernement. La ministre de la Culture conservera un pouvoir de directive au Conseil sur les orientations à suivre, et les priorités et objectifs à respecter dans le cadre de la politique culturelle du gouvernement.

Mme Frulla-Hébert allègue que ce pouvoir directeur correspond aux exigences du milieu culturel. Ce dernier désirait éviter les problèmes du Conseil des arts du Canada, particulièrement le risque d'un certain désintéressement de la part de la classe politique, a noté Mme Frulla-Hébert.

Mais le Regroupement des centres d'artistes autogérés du Québec est un organisme qui s'oppose au dirigisme du nouveau Conseil. En entrevue, le directeur Bastien Gilbert a dit que le groupe est en désaccord avec le fait que la Ministre donnera les directives au Conseil, croyant que le milieu artistique peut se fixer un certain nombre de directives lui-même. «C'est elle (la ministre) qui dira que c'est la danse, par exemple, qui sera prioritaire pour une telle année. Mais sur quoi va-t-elle baser sa décision? Elle essaie de nous rassurer en disant simplement de se fier à elle.»

Le Conseil serait géré par son conseil d'administration. Les membres du c.a. doivent être «choisis en fonction de l'intérêt manifesté pour les arts et les lettres,» rapporte Le Devoir.

Les domaines dans lesquels le Conseil exercera ses fonctions seront: les arts visuels, les métiers d'art, la littérature, les arts de la scène, les arts multidisciplinaires et médiatiques; il veillera aussi en matière de recherche architecturale.

En ce qui concerne le nouveau ministère de la Culture, selon le projet de loi, il fera la coordination de la mise en oeuvre de la politique culturelle, englobant des activités qui relèvent de quelque 22 autres ministères.

Les universités francophones toujours faibles en comptabilité

Pour la quatrième année consécutive, (incluant deux années de progression) les étudiants des programmes de comptabilité dans les universités québécoises francophones ont obtenu des résultats faibles à un examen final d'agrément à l'échelle nationale.

En comparaison d'un taux de réussite de 60,3 pour cent pour les universités McGill et Concordia, seulement 31,8 pour cent des candidats des neuf universités francophones ont réussi l'Examen final uniforme (UFE). Les résultats de l'examen déterminent qui peut porter le titre lucratif de C.A.

Les résultats des étudiants en comptabilité provenant des établissements québécois francophones sont devenus une préoccupation importante en 1989, alors que leur note moyenne était de 29 pour cent, en comparaison d'une moyenne canadienne de 47,6 pour cent.

Ces résultats ont mené à un débat et à se demander si l'examen, préparé par l'Institut canadien des comptables agréés, était biaisé contre les francophones. Toutefois, selon Michel Bélanger, président de l'Ordre des comptables agréés du Québec, on n'a trouvé aucune preuve à cet effet.

Jusqu'à maintenant, les universités francophones ont, semble-t-il, réagi lentement aux recommandations visant à ajouter une quatrième année de préparation à leurs programmes et de relever leurs critères pour l'examen, pour atteindre le même niveau que les universités anglophones.

Politique intérimaire sur le comportement perturbateur

L'Université Concordia a adopté cet automne une nouvelle politique intérimaire sur la suspension temporaire, à la suite de quelques événements graves survenus récemment dans ses locaux.

Avant même la fusillade d'août dernier, des mesures étaient en préparation afin de réviser, par exemple, le code de conduite para-pédagogique et la politique sur le harcèlement sexuel; ce processus de révision se poursuit dans un effort concerté pour faire face au problème du comportement perturbateur à l'université.

Selon la nouvelle politique, le comportement perturbateur est défini comme étant un «comportement inhabituel, inacceptable ou déraisonnable qui empêche les activités universitaire ou administratives de l'Université ou de ses membres individuels.»

Avec la nouvelle politique, seul le recteur ou quelqu'un délégué par lui peut ordonner la suspension temporaire d'un étudiant ou l'exclusion de lieux particuliers de ce dernier. Il y a des conditions pour entreprendre une telle démarche: il faut démontrer que la personne représente «nettement un danger imminent.»

Les professeurs et les employés peuvent se prévaloir des procédures de plainte prévues dans leurs conventions collectives respectives ou par d'autres moyens. Les étudiants peuvent faire appel au Code de conduite para-pédagogique ou à la Politique sur le harcèlement sexuel.

Sauvetage d'une faculté de dentisterie

La Faculté de dentisterie de l'université McGill pourra continuer d'exister, car elle a rempli les neuf conditions fixées par le sénat de McGill en 1991. Ces conditions incluaient: la réduction des coûts engendrés par les employés à temps partiel, la création d'un programme de recherche au niveau des études supérieures et la collecte d'un minimum d'un million de dollars pour améliorer le matériel et les équipements servant à l'enseignement des étudiants.

Réduction du déficit

Au cours de sa conférence de presse annuelle en octobre dernier, la Conférence des recteurs et des principaux des universités du Québec (CREPUQ) évaluait (les chiffres officiels n'étant pas encore disponibles) que le déficit accumulé par les universités québécoises serait de 20 millions de dollars de moins en 1991-92 qu'en 1990-91. La CREPUQ attribue cette amélioration au fait que les universités ont agi d'une manière responsable en ce qui concerne la fiscalité; le président de la CREPUQ, Michel Gervais, constate aussi que le «gouvernement a finalement commencé à faire face au problème du sous-financement.»

(Susan Gray est journaliste et traductrice pigiste qui vit à Montréal.)

Governance

continued from page 1

job descriptions of the new cadre of rights officers in the university be approved by the senior academic body and that they report both to it and to the president. Senior academic bodies should have a human rights committee, perhaps jointly with the board of governors, which would offer guidance and advice to the senate on rights issues. The senior equity officer of the university should have a seat ex officio on the senate and its executive.

The authors suggest significant procedural reforms. They call for the creation of an independent speaker elected by the senate to chair the senate who would also be responsible for the administration of the senate and the vigorous dissemination of its decisions. They call for a mixed senate executive of senior administrators but with a majority of elected senators, one of whom should be the chair.

The report discusses the place of the board of governors and makes recommendations for a more effective role for it both in terms of explaining the role of the university to the community and to the government and in ensuring that the mechanisms of accountability are in place.

It analyses management styles and dismisses top-down management as both an anachronism and an improper way of running the university. It suggests that leadership requires the ability to recognize the diversity of the university and yet persuade the various parts to work together for the common good and the high goals of the university. It doubts that excellence can be commanded from the top.

The second part of the report deals with accountability. It suggests that internal self-government can only be justified if the universities are truly accountable to the public they serve.

The authors recognize that governments must make the major system-wide decisions for their provinces. However, they suggest such changes should only be undertaken after truly independent commissions have examined the situation. Governments should also be required to release all the documentation generated internally by the government in regard to such decisions either through improved freedom of information legislation or by other means.

Governments should also reject such trendy but counterproductive ideas as value-for-money accounting and, while funding more independent research on the universities through the Social Sciences and Humanities Research Council, should be cautious about the claims of those who favour ever more statistical performance indicators.

Governments should also seek non-bureaucratic ways of ensuring debate about the role of the universities in society along the lines pioneered by David Crombie and Roland Penner at the conference in Saskatoon in 1987.

The universities themselves should take a vigorous and proactive role to make themselves properly accountable. The first step is to embrace the ethic of openness. The business of the university whether in the senior academic body or the board should be open with only very narrow restrictions as when the board is discussing its negotiating strategy with its employees.

Salaries of academics and administrators have been published in British Columbia for years without the sky falling. It should, the report argues, be true universally. Salary scales with averages and means should be published for everyone else.

The short list for senior appointments should be open. The official curriculum vitae submitted by academic staff and administrators and which lists the educational institutions attended and academic distinctions and publications should also be open.

Universities do themselves a great disservice when they try to hide behind castle walls. They should be open, and they should ensure that the public knows what they are doing and why they are doing it. In a democratic society this is the only way in which universities can offset the power of the civil service which grows ever stronger in most Canadian provinces.

There should be rules along the lines suggested by CAUT to govern conflict of interest and fraud and misconduct in research.

The other major step which the universities should undertake themselves, so the authors argue, is the creation of a national system of accreditation. The report acknowledges that many universities are putting into place local systems to try to ensure accountability. They doubt, however, that in this day and age many outside the university will accept such arrangements unless they are validated by a more independent source.

The authors fear that inertia in the university system will lead governments to create provincial accrediting bodies. They oppose this because the pay master should not judge the results particularly since there would be a great temptation to try to obscure the effects of underfunding. There are already incipient accreditation agencies in several provinces and discussions are being held in others.

It would also be foolish for Canada to balkanize the process just at the moment when other jurisdictions such as the European Common Market are going in the exact opposite direction. Provincial accrediting agencies will likely lead, just as in the other professions such as law and medicine, to the destruction of the current common market in Canada for the hiring of university professors.

The report recommends the universities set up their own national accrediting system but with a substantial minority component from the public sector nominated by the Council of Ministers but which should not include politicians or civil servants other than the heads of the three federal granting agencies ex officio who would strengthen the research commitment of the agency. It notes that such a system would have to be structured in a manner acceptable to the leadership of both English and French universities and that, if such an accommodation could not be reached, two systems would have to be put into place.

The authors recommend two important differences from accreditation systems in the United States, namely that the final accreditation reports be open documents and that there be a more substantial but still minority representation of the public. It also differs from the academic audit in the United Kingdom because it would deal, not only with teaching and research, but also with the quality of libraries, research facilities, student services and administration.

It recommends that for the first five years the body be funded jointly by the Council of Ministers of Education and by the Secretary of State of Canada and then by the universities themselves.

It suggests that AUCC take the lead role in these developments but, failing such an initiative by AUCC, that CAUT should raise the matter directly with the Council of Ministers.

In this context the report also reviews accountability in teaching and research and reviews evaluation procedures and teaching development programs.

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Ken McGovern is chair of the department of philosophy and classics at the University of Regina, a professor of philosophy at Campion College, a college federated the university, and a past president of CAUT. **Guy Bourgeault** teaches ethics at the Université de Montréal and is professor at the faculty of educational sciences at the same university. He is past President of the Canadian Commission for UNESCO and is now President of the Québec Press Council. **Ernst Benjamin** is a former professor and administrator at Wayne State University and is currently general secretary of the American Association of University Professors.

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Over the past two years the study group held hearings on specific subjects in Ottawa both with the representatives of faculty associations and with groups representing students, administrators and those outside the university. It circulated widely an interim draft report last fall for comment. All faculty associations and university presidents have been sent a copy of the interim and final reports.

In each of the next four issues of the Bulletin CAUT will publish more detailed summaries of the recommendations of the report.

Prisoner of the Month

Haiti

Wilson Sincère is reported to have been arrested on Aug. 26, 1992 by security forces and Amnesty International is concerned that he may 'disappear.'

A teacher from a local school in Port-au-Prince, Sincère is believed to have been taken away by uniformed members of the army and members of the police Anti-Gang Investigation Service. He was one of three men arrested that night. The other two have since been released but are in hiding as they fear for their lives.

Relatives and friends are increasingly concerned for the safety of Wilson due to reports that he has been severely beaten whilst in custody. The situation is made worse because the police and security forces are denying all reports of his detention. This harbours any knowledge of where he may be detained.

Since troops violently overthrew democratically-elected President Jean-Bertrand Aristide last year, Amnesty has received reports of widespread human rights abuses. The reports include accusations of torture and killings and a disturbing number of disappearances.

When Marc Bazin was sworn in as the new prime minister in June this year, he made a pledge before the senate to stop repression and restore freedom of the press. So far, there has been no evidence of this promise being kept.

Please write to the following, expressing your concern at the detention of Wilson Sincère, asking that he be charged or released immediately: Marc Bazin, Premier Ministre, Palais National, Port-au-Prince, Haiti.

(This column is carried simultaneously by the Bulletin of the British AUT and FAUSA News, the newsletter of the Federated Australian University Staff Association. The material is supplied by Amnesty International).

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MICROBIOLOGY

UNIVERSITY OF SASKATCHEWAN - Department of Microbiology. Applications are invited from academically oriented research scientists for a tenure track Assistant Professor position in the Department of Microbiology at the College of Medicine, University of Saskatchewan, Saskatoon. Applicants should have a Ph.D. or M.D. degree, at least two years of postdoctoral experience and an interest in developing an independent research program in a broadly based academic environment. Medical bacteriologists interested in an academic career, including responsibilities for management of a clinical bacteriology laboratory are also invited to apply. The department has 13 faculty, including members of the Clinical Microbiology Department in the Royal University Hospital. Currently, 16 students are enrolled in M.Sc. and Ph.D. graduate degree programs in the department. Research interests in the department include diverse aspects of both basic and clinical microbiology, with a special emphasis in microbial pathogenesis, immunology, microbial genetics and bacterial physiology. Collaboration with existing research programs in the department will be strongly encouraged. An application letter together with curriculum vitae, names of three references and a statement of research interests should be sent by April 15, 1993 to: Dr. L.F. Ouellette, Head, Department of Microbiology, Health Sciences Building, University of Saskatchewan, Saskatoon, Sask. S7N 0W0. The University of Saskatchewan is committed to the principles of employment equity. In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents.

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- associations de l'enseignement
- ministères et organismes gouvernementaux
- organismes fédéraux de subvention à la recherche
- associations de professeurs d'université et d'étudiants.

Association of Universities and Colleges of Canada
Association des Universités et Collèges du Canada

CAUT BOOKSHELF / LE COIN DES LIVRES

More than an academic question: Universities, Government and Public Policy in Canada

by David M. Cameron
Halifax, 1991

This is an important and useful book, despite a number of serious defects. It surveys the development of Canadian universities from their origins to the present, in every province and it provides an account of most important aspects. These include relations with religious organizations and governments, internal governing structures, funding, enrolment patterns and the influence of faculty and students on the evolution of the system. It is the first book to provide such a wide range of information on its subject in a convenient form.

Cameron begins with a concise review of the history of universities in Canada up to the early 1950s. He describes the various struggles among factions in colonial and provincial societies for control of higher education, as well as access to it. Many vestiges remain with us.

The bulk of the book covers the four decades since the 1950s. Much of the book is straightforward, historical reporting. The style is plain, but the material is, with some exceptions, well organized and clearly presented. Transforming events and singular contributions by individuals are described. A variety of information on funding, enrolments and other matters is presented in tabular form to illustrate trends. There are few factual errors but a major effort is represented here and the result will be very useful to several interest groups.

At many points throughout the second half of the book, however, interpretation overpowers fact. This part is suffused with nostalgia for hierarchical, authoritarian administration. Cameron exhibits correspondingly simplistic views of academic freedom, tenure, personnel management and collective bargaining.

Among the serious defects is the fact that faculty members and their associations are caricatured. It appears to be axiomatic for the author, since he presents no evidence, that faculty members as individuals are motivated to excellent performance solely by greed. In collective modes they are motivated by greed and lust for power. The CAUT is presented in terms reminiscent of those once reserved for communist conspiracy.

In pursuit of an anti-democratic agenda, Cameron employs several transparent devices. He constructs unfavourable comparisons between Canada and the U.S., for instance, between the CAUT and the AAUP, blames collective bargaining for developments upon which it had no bearing, quotes the views of discredited extremists and uses a biased selection of information sources. Everyone is entitled to an agenda, but the plausibility of Cameron's line of argument suffers from his propensity for drawing inferences in the presence of incomplete or conflicting evidence. This approach is familiar. It is in the best neo-conservative tradition: repetition creates reality.

The concluding chapter is a disappointment, though not a surprise. It may tell us more about the author than about how the current problems of the universities might feasibly be solved. The first part presents a series of equivocal platitudes as to the respective roles of the federal and provincial governments. This is merely a reflection of the views of the groups currently in power at both levels. There is no suggestion that the groups or their views could well change within a few years, as they have in the past. Whatever the author's purpose, one result is clear: the book will give no offense to potential patrons within either level of government.

The equivocation continues in the remaining part of the last chapter, on internal matters. Cameron issues a call for a strengthened board of governors. But then he gives it no powers beyond what is common now. The board's most important function would be to choose a president, he tells us. The president should not be involved in management of the institution. Further, the board should not be "yet another constraint on management, demanding and critical, rather than supportive and helpful."

Cameron is, however, unambiguous about faculty. They fall into three classes — derelict, potentially derelict, and decrepit — and they have too much influence. Thus emerges the Cameronian vision of utopia: an ideal president surrounded by an adoring board and a faculty tamed by regular monitoring, all busily but passively engaged in the implementation of public policy.

Turning to the historical narrative, the bonk gives a good description of the several major post-war interventions by the federal government. Also well described is the development in each province of modern, secular, comprehensive systems of higher education, and the interactions between the two levels of government. A lesson for today, not drawn explicitly by Cameron despite its importance, is the effectiveness of lobbying, especially when combined with public relations campaigns. On a number of occasions during the past four decades, representatives of the university sector were able to influence the development of government policy.

Indeed Cameron does not give adequate attention to one half of a historical duality, the reciprocal effect of the academic community on public policy. This goes well beyond purely economic issues. For example, the social policies established by the Pearson government, which constitute one of our main distinctions relative to the U.S., follow ideas promoted by academics like Frank Underhill in the 1930s.

Although there was a sizeable infusion of federal funding after the war for the temporary purpose of providing educational services to veterans, the interesting persistent features began to appear in the mid-1950s. Regular enrolment began to grow rapidly with the perception that higher education was vital to national economic prosperity, as well as individual advancement. The universities did not have the resources to cope with the demand.

The other development was a major lobbying effort by a precursor of the AUCC, led by Claude Bissell. The results of these developments were a doubling of operating grants from the federal government and the government's provision, through the Canada Council, of a large fund for capital expansion.

Cameron gives a number of later examples of productive interactions between the university community and governments. For instance, the Economic Council of Canada, chaired by John Deutsch, recommended that investment in education "be accorded the highest rank in ... priorities."

Also at this time, the Royal Commission on Health Services, chaired by Emmett Hall, recommended a massive expansion of facilities in the universities for training medical and health personnel.

Lately we have been in one of those periods of financial stress caused by increasing public demand for higher education coupled with decreasing public investment. National mandates provided to the universities to conduct basic and applied research, and to train the workforces for many technological fields, have become increasingly difficult to fulfil. It may well be that lobbying is more difficult in a neo-conservative political climate, but this just makes it more important. In any event, this task of university presidents and boards, as well as the CAUT and its affiliates, is not made easier while supposed experts from within the community, like David Cameron, continue to pander to reactionary government officials.

When he comes to a description of the progressive democratization of academic decisions, on employment status and financial compensation, as well as on programs, Cameron loses his balance. In his version, the faculty's fall from grace began with the Crowe affair at United College in Winnipeg in 1958. He finds the report of the CAUT committee of inquiry into the dismissal of Harry Crowe, written by Vernon Fowke and Bora Laskin, narrow and tendentious. He reveals that United College could have been spared this dreadful experience if only Crowe had been possessed of the requisite humility.

The dismissal and the Fowke-Laskin report were indeed critical. They focused attention on the importance of academic freedom and tenure, and galvanized the CAUT. There followed, by the mid to late 1960s, a wave of partial democratization through the establishment of more effective academic senates, together with formal procedures and criteria respecting tenure, promotion and dismissal. By then it was clear that authoritarian governance no longer suited the complex organizations into which universities had grown.

By the mid-1970s it had become apparent that the existence of procedures did not invariably ensure fairness. Moreover, faculty compensation often appeared lowest in budgetary priorities. The faculty's fall from grace was then completed with the embrace of collective bargaining, especially under private-sector labour codes. On the one hand Cameron leaves the impression that unionization was foisted upon unwitting faculty by outside agitators, notably the "keen, aggressive and committed" Charles Bigelow, the spellbinding Roland Penner and the resourceful Donald Savage. On the other hand he provides several characteristic examples of the blundering by administrations that drove faculty, at one institution after another, to this supposed extremity.

It emerges, however, that the mortal sin committed by that monolith, the CAUT, was actually that it took collective bargaining seriously. The association provided training for novice bargainers and developed model clauses for collective agreements. Cameron says that the CAUT was thereby able to impose pattern bargaining on unwitting administrations and boards of governors. Training in bargaining skills is encouraged by public policy, however. The Government of Canada has a program which provides financial assistance to labour organizations for this very purpose.

An alternative strategy, not mentioned by Cameron though it has been much favoured at some institutions, is for boards of governors to hire expensive private lawyers to do the bargaining. Interestingly, the high-priced lawyers sometimes have been members of legal firms prominently represented on these boards. As for pattern bargaining, Cameron himself obliges again with contradictory evidence, notably in financial exigency clauses where he draws attention to the radical differences among agreements.

Cameron's selective use of the American paradigm nicely illustrates his outlook as well as his method. He implies that during most of the 1950s, when the CAUT was not interested in academic freedom, the AAUP was. In fact the 1950s were a time of moral collapse for the AAUP, as is well documented. There were many courageous individuals then, but few courageous national associations. It is worth mentioning at this point that the investigating procedure, so unfair in Cameron's view, which was adopted by Fowke and Laskin in 1958 was in essence an AAUP procedure. Of course the CAUT later had the effrontery to go beyond the AAUP in defining academic freedom: in Canada a loyal institutional opposition is allowed; in the U.S. institutional loyalty is allowed.

Cameron quotes at length from the *1980* split decision by the U.S. Supreme Court in the Yeshiva University case, wherein it was found that faculty are management. He does not provide a corresponding quotation from the 1982 decision by the New Brunswick Labour Board in the Mount Allison case, wherein the Yeshiva argument was expressly rejected.

The issue of abolition of mandatory retirement at age 65 provides Cameron with a further opportunity to use conflicting evidence and incomplete evidence to draw conclusions, in particular contradictory conclusions. Abolition has already occurred in some provincial jurisdictions. He describes it in chimerical terms, as both an unmitigated disaster and a blessing in disguise. He feels that it will lead to the ending of tenure as we know it. The only evidence on the issue which he presents, however, indicates no significant negative effect of abolition where it has occurred. His examples indicate that the numbers of faculty continuing after age 65 are balanced by those leaving before age 65, and that virtually all leave before age 70.

Here is a place where the discussion could have benefited from a comparison with the U.S. The mandatory retirement age in universities there is 70. But mandatory retirement will soon be abolished altogether in American universities, as a result of a 1991 report by a special committee established by Congress and selected by the National Research Council. This committee, chaired by Ralph Gomory, was formed pursuant to 1986 legislation in order to provide Congress with an impartial assessment of the impact of abolition on universities. After an exhaustive study, the congressional advisory committee found that, "Eliminating mandatory retirement would not pose a threat to tenure" and recommended that, "the (Act providing an) exemption permitting the mandatory retirement of tenured faculty be allowed to expire at the end of 1993."

In conclusion, the array of plain facts which constitutes the greater part of this book makes it a valuable reference for many purposes. However, the author's adherence to a belief system, wherein "management" has a totemic significance second only to "the market," compels him to irrationality. It is unfortunate that a book, otherwise so useful, contains so much that is trivial, simplistic and disingenuous.

(Review by Prof. Jon Thompson, Dept. of Mathematics and Statistics, University of New Brunswick and former Chair of the CAUT Academic Freedom and Tenure Committee.)

CLASSIFIEDS/ANNONCES CLASSÉES

As a service to CAUT members interested in positions available in other countries, the Bulletin accepts advertisements for these positions. The view of academic freedom and the extent to which it is protected in other countries may vary. Except in the case of the United States, where the Association of American University Professors (AAUP) investigates alleged violations of academic freedom, there is no method by which we can provide any verifiable information concerning the state of academic freedom at universities ouside of Canada. CAUT publishes a list of universities censured by AAUP twice a year. Further information about those censures can be obtained by writing to AAUP, Suite 500, 1012 - 14th. St. N.W., Washington DC 20005; tel: 202-737-5900.

Le Bulletin accepte les offres d'emploi à l'extérieur du Canada à titre de service pour les membres de l'ACPU qui pourraient être intéressés. La perception de la liberté universitaire et son degré de protection peut varier d'un pays à l'autre. À l'exception des États-Unis, où l'Association of American University Professors enquête sur des prétendues violations de la liberté universitaire, il n'existe eucune méthode nous permettent de vérifier la situation de la liberté universitaire dans les universités étrangères. Deux fois par année, l'ACPU publie une liste d'universités faisant l'objet de censure par l'AAUP. Pour obtenir des renseignements supplémentaires sur ces censures, prière d'écrire à l'AAUP, suite 500, 1012 14th. St. N.W., Washington, DC 20005; tél: (202) 737-5900.

CAUT/ACPU BULLETIN

Advertisements which state a deadline date for submission of applications that is before the 30th of the month of publicatron cannot be accepted.

The publisher will not accept advertisements of academic positions restricting applications on grounds of race, national origin, religion, colour, sex, age, marital status, family status, ethnicity, handicap, sexual preference, social origin, or political beliefs of affiliation. CAUT expects that all positions advertised in the Bulletin are open to both men and women. Advertisements using gender specific language will not be accepted except when the language has been mandated by Human rights legislation. Where any bona fide reasons for exemption from general policy stated above exist, it is the responsibility of the institution which intends to place a restrictive advertisement to provide the Editor of the Bulletin with a statement as to these reasons.

Ne peuvent être acceptées les annonces qui mentionnent une dale limita pour la receplion des demandes avant le 30 du mois de publication.

L'Éditeur n'accepte pas d'annonces de postes d'administration ni d'enseignement qui restreignent les candidatures pour des raisons de race, d'origine raciale, de religion, de couleur, de sexe, d'âge, d'état civil, de situation familiale, ethniques d'handicap, d'orientation sexuelle, d'origine sociale ou de convictione ou d'attaches politiques générales. L'ACPU s'attend à ce que tous les postes annoncés dans le Bulletin soient offerts aux hommes et aux femmes. Les annonces utilisant un langage sexiste ne sont pas acceptées à moins que la loi sur les droits de la personne ne le permettre. Il incombe à l'établissement qui a l'intention de faire paraitre une annonce restrictive de fournir à la rédactrice du Bulletin une déclaration énoncant ces raisons.

Many Canadian universities are signatories to the Federal Contractors Program. The program requires that suppliers of goods and services to the federal government who employ 100 persons or more and who want to bid on federal contracts (including research contracts) of $200,000 or more must commit themselves to implementing employment equity as a condition of their bid. This commitment requires the identification and removal of artificial barriers to the selection, hiring, promotion and training of women, aboriginal peoples, persons with disabilities and visible minorities. As a result, applications for some positions advertised in the CAUT Bulletin may be asked to provide information of a confidential nature.

Beaucoup d'universités canadiennes se sont jointes au programme de contrats tédéraux. Le programme exige que les tournisseurs de biens et services du gouvernement fédéral qui emploient au moins 100 personnes et veulent soumissionner des contrats tédéraux (y compris des contrats de recherche) d'au moins 200 000 $ doivent s'engager, comme condition de la soumimssion à appliquer l'étiquité dans l'emploi. Cet engegement exige que l'on supprime loul obstacle artificiel à la sélection, à l'embauche, à l'avancement et à la formation des femmes, des aborigènes, des personnes handicapées el des minorités visibles. À cette fin, on pourra demander aux candidat(e)s à certains poste annoncés dans le Bulletin de l'ACPU de fournier des tournir des renseignements à caractére confidentiel.

ANATOMY

CANADIAN MEMORIAL CHIROPRACTIC COLLEGE - Applications are invited for a full-time faculty position at the Assistant Professor level within the Anatomy Department at the Canadian Memorial Chiropractic College (CMCC). Applicants must have a professional degree (Ph.D. or M.D.) with specialization and experience in gross anatomy or neuroanatomy. The successful candidate will be required to assist in teaching a full course in Gross Human Anatomy and demonstrate in the anatomy dissection laboratory. He/she will also be expected to conduct independent research in a related field. The salary for this position is commensurate with experience and is competitive with that offered by Ontario universities. CMCC has an employment equity program and encourages applications from all qualified individuals. Applications, including a curriculum vitae and names and addresses of three referees should be sent to: Dr. H.S. Ingram, Ph.D., D.C., Director, Division of Biological Sciences; Canadian Memorial Chiropractic College, 1900 Bayview Avenue, Toronto, Ontario, Canada M4G 3E6.

ANATOMY & NEUROBIOLOGY

DALHOUSIE UNIVERSITY - The Department of Anatomy & Neurobiology at Dalhousie University is seeking applications for a tenure-track position to commence July 1, 1993. Candidates must have a Ph.D. and have undertaken postdoctoral training. The candidates will be expected to develop a strong, independent research programme and contribute to graduate training. The ability to teach histology, gross anatomy or neuroanatomy is required. Current research activities within the department include neurobiology, functional morphology and cell biology. Excellent facilities and start-up funds are available. Applications must include a curriculum vitae, representative reprints, an outline of present and future research directions, a summary of teaching experience and the names of three referees. Application reviews will begin March 1, 1993. Dalhousie University is an Employment Equity/Affirmative Action Employer. The University encourages applications from qualified women, aboriginal peoples, visible minorities and persons with disabilities. In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada. Please apply to: Dr. D.A. Hopkins, Professor and Head, Department of Anatomy & Neurobiology, Faculty of Medicine, Dalhousie University, Halifax, Nova Scotia, Canada, B3H 4H7; Telephone: 902-494-6650; Fax: 902-494-1212.

ANIMAL SCIENCE

UNIVERSITÉ LAVAL - The Department of Animal Science invites applications for a tenure-track position in nutritional physiology of ruminants at the rank of assistant professor. The department is composed of 12 professors, 40 graduate students and approximately 150 undergraduate students. Close collaboration with the professors in the Department of Animal Science the successful candidate will be expected to teach nutritional physiology of ruminants at the undergraduate and graduate levels, and establish an independent research program in this area. He/she will also be expected to direct graduate students in his/her specific area of expertise and assume his/her share of department functions, notably serving on internal and external committees. Candidates should possess a Ph.D. relating to the nutritional physiology of ruminants, have an interest and ability in teaching in animal science and in the realization of research projects, and have an aptitude for working in a group. A knowledge of the French language would be a definite asset as the candidate will be required to teach in French within a year of his/her arrival. In accordance with Canadian immigration requirements, this advertisement is directed first to citizens and permanent residents of Canada. Applicants should submit a Curriculum Vitae, including the names, addresses and telephone numbers of three referees before March 31, 1993 to Jacques J. Dufour, Directeur, Département de zootechnie, Faculté de sciences de l'agriculture et de l'alimentation, Université Laval, Québec, QC, G1K 7P4, Canada. The Université Laval applies a program of equal access which reserves one-half of vacant posts for women.

UNIVERSITÉ LAVAL - Le Département de zootechnie de l'Université Laval désire combler un poste de professeur(e) de physiologie de la nutrition des ruminants conduisant à la permanence. Le Département compte douze professeurs pour environ quarante étudiant(e)s gradué(e)s et cent cinquante étudiant(e)s de premier cycle. En étroite collaboration avec les professeurs du Département de zootechnie œuvrant en sciences animales el dans les domaines connexes, le(la) candidat(e) choisi(e) offrira des cours en physiologie de la nutrition des ruminants au niveau des trois cycles. Il(elle) aura à concevoir et à réaliser des projets de recherche dans le domaine de la physiologie de la nutnlron des ruminants el participera à la direction et à l'encadrement des étudiant(e)s gradué(e)s inscrit(e)s à des programmes de 2ième et 3ième cycles. Il(elle) aura à assumer une juste part de la charge de travail que doivent se distribuer les professeur(e)s du Département de zootechnie, notamment au niveau d'une participation aux travaux de comités. Le(la candidat(e) doit posséder un diplôme de 3ième cycle dans les domaines de la nutrition ou de la physiologie des ruminents, posséder des aptitudes pédagogiques pour l'enseignement des sciences animales, posséder un intérêt et une autonomie pour la réalisation de projets de recherche el démontrer des aptitudes pour le travail en groupe. En plus il(elle) doit posséder une bonne maitrise de la langue française parlée et écrite et une capacité de communication scientifique dans la langue anglaise. Conformément aux exigences de l'immigration canadienne, cette annonce s'adresse en premier lieu aux citoyen(ne)s canadien(ne)s el résident(e)s permanent(e)s. Les candidat(e)s sont prié(e)s de faire parvenir leur curriculum vitae el les noms, adresses et numéros de téléphone de trois personnes pouvant fournir des références avant le 31 mars 1993 à Jacques J. Dufour, directeur, Département de zootechnie, Faculté des sciences de l'agriculture et de l'alimentation, Université Laval, Québec, QC G1K 7P4. L'Université Laval applique un programme d'accès à l'égalité qui consacre la moitié des postes vacants à l'engagement des femmes.

ANTHROPOLOGY

UNIVERSITY OF WINNIPEG - The Department of Anthropology at University of Winnipeg, invites applications for a sessional twelve-month position to commence July 1, 1993. We are looking for someone in the field of cultural anthropology, who can teach within an area of North America (including the Arctic) and possibly including symbolic anthropology. The department is undergraduate and consists of six full time faculty with research interests in archaeology, osteology, cultural anthropology and primatology. Research laboralorres end mejor collections are maintained in all of these areas. Subject to budgetary approval, the appointment is expected to be at the Assistant Professor level. Salary will be commensurate with qualifications. Please send your application, vitae, and names of three referees by March 1, 1993 to: Chair, Personnel Committee, Department of Anthropology, University of Winnipeg, 515 Portage Avenue, Winnipeg, Manitoba, Canada R3B 2E9. In accordance with Canadian immigretion requirements this advertisement is directed in the first instance to Canadian citizens and permanent residents of Canada.

UNIVERSITÉ LAVAL - Le Département d'anthropologie de la Faculté des sciences sociales de l'Université Laval désire pourvoir un poste de professeure ou professeur d'anthropologie sociale et culturelle. Date d'entrée en fonction: Juin 1993. Le Département d'anthropologie recherche une ou un anthropologue avec expérience en enseignement, matériels marqués pour l'enseignement, la recherche el l'applcelion des savoirs anthropologiques. Les domaines prioritaires sont les suivants: anthropologie symbolique, méthodes quantitatives, questions auicchlones el anlhropologie de la santé. Fonctions: développement de l'anthropologie sociale et culturelle aux trois cycles; recherche screnlifique el direction de mémoires ou de lhèses dans le(s) domaine(s) de spécialisation; participation aux activrés académiques el administratives du département. Exigences: Ph.D. ou l'équivalent. Conditions d'engagement et traitement selon la convention collective. Régime d'emploi à plein temps. Les personnes intéressées doivent faire parvenir leur curriculum vitae, un dossier ecadémique, des tirés à part de leurs publicelions, une letlre décrivant leur orientation de carrière en enseignement el recherche, el les noms et edresses de trois personnes pouvant fournir des recommandations, avant le 19 février 1993 à M. François Trudel, directeur, Département d'anthropologie, Pavillon Charles-De Koninck, Université Laval, Cité universtaire (Québec) G1K 7P4. L'Université applique un programme d'accès à l'égalité qui consacre la moitié des postes vacants à l'engagement des femmes.

LAURENTIAN UNIVERSITY'S Department of Sociology and Anthropology invites applications for a tenure-stream appointment in Physical/Biological Anthropology at the Assistant Professor level, to start July 1, 1993, subject to budgetary approval. The appointee will be expected to teach undergraduate courses in General Anthropology, Physical/Biological and Forensic Anthropology, and possibly teach basic Human Anatomy in the Department of Biology. Qualifications include a Ph.D. in Anthropology, demonstration of teaching ability, research activity, and some applied Forensic experience. The appointee will be expected to teach in English, however an oral understanding of the second official language would be helpful. Interested individuals should submit an applicalron and curriculum vitae and names and addresses of three referees by February 28, 1993 to Dr. Patrick J. Julig, Anthropology Coordinator, Laurentian University, Sudbury, ON P3E 2C6. Laurentian University is committed to equity in employment and encourages applications from all qualified applicents, including men, women, aboriginal peoples, members of visible minorities and persons with disabilities. In accordance with Immigration Canada requirements, priority will be given to Canadian citizens and permanent residents.

APPLIED ARTS AND DEVELOPMENT STUDIES

UNIVERSITY COLLEGE OF CAPE BRETON - School of Applied Arts and Development Studies, Assistant Professor. Please quote reference #AADS921235. The University College of Cape Breton invites applications from dynamic team-oriented persons who are interested in working in our Bachelor of Arts Community Studies degree program (BACS). BACS is a unique educational experience which combines the rigour of the traditional disciplines with process learning in small group settings. The hallmarks of BACS include self-directed learning, critical thinking, student empowerment, work placements, group work, applied research and community intervention. The successful candidate will teach Problem Centered Studies courses and participate in the affairs of the School of Applied Arts and Development Studies, reporting directly to the Dean of the School. UCCB has potential openings for two-lenure track positions and additional term appointments in the assistant professorship level. Applicants should hold a Ph.D. in Arts and Science. However, candidates with a Master's degree and exceptional experience will also be considered. Salary will be commensurate with qualifications, teaching and employment record. Qualified candidates should send a letter of applicalion, curriculum vitae, post-secondery transcripts, as well as the names, eodresses, and telephone numbers of three referees by March 15, 1993 to: Jeck MacLeod, Director, Human Resources, P.O. Box 5300, Sydney, NS B1P 6L2. FAX (902) 562-0119. Any inquiries regarding this advertisement should be directed to Dean David White at (902) 539-5300, Ext. 280. In accordance with the Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada. UCCB is an equal opportunity employer.

ARCHITECTURE

THE UNIVERSITY OF MANITOBA - Department of City Planning. Applications are invited for two tenure track positions at the rank of Assistant Professor in the Department of City Planning, commencing July, 1993 (subject to final budget authorization). The incumbent must possess a Ph.D. or its equivalent in professional experience and expertise, and be eligible for membership in the Canadian Institute of Planners. The successful candidate will teach primarily graduate courses in any two of the following areas: Applied Planning Techniques, Analysis and Research Methods; Social and Behavioral Planning, Environmentalist and Sustainable Development and Planning and Land Use Principles, Practices and Management. In addition, candidates should be familiar with the Canadian Planning system. Applicants should have experience in studio teaching, be able to supervise Masters and Ph.D. theses/practica and have an active research program. Additional interest in rural and regional planning, transportation and planning in developing countries would be an assel. The University of Manitoba encourages applications from qualified women and men, including members of visible minorities, Aboriginal people, and persons with disabilities. The University provides a smoke-free work environment, save for specialty designated areas. In accordance with Canadian Immigretion requirements, this advertisement is directed to Canadian citizens and permanent residents. Applicants should submit a letter of application, a curriculum vitae and arrange for three letlers of reference to be sent by March 1, 1993 to: Professor Christine McKee, Head, Department of City Planning, Faculty of Architecture, University of Manitoba, Winnipeg, Manitoba, Canada, R3T 2N2; Telephone: (204) 474-6794; Fax: (204) 275-7198. (The Selection Committee reserves the right to accept applicalions beyond the final date specified above).

ART

QUEEN'S UNIVERSITY - Art Historian of the Modern Period. The Department of Art, Queen's University, invites applications for a renewable (tenure-track) position at the Assistant Professor rank in the history of modern art with a specialization in the twentieth century, effective 1 July 1993. Particular strength in British and French art would be an advantage. The successful candidate will be expected to teach general courses at all levels, as well as to conduct seminars and to supervise research at the graduate level. The Department has well-established programs in studio art (B.F.A.) and art history (Honours B.A. and M.A.). Closing date April 15, 1993. Candidates should hold a Ph.D. in Art History and have teaching experience at the university level. A record of significant research and publication in the art history of the modern period is essential. A letter of applrcalron, full curriculum vitae and three letters of reference should be sent to: Dr. David McTavish, Head, Department of Art, Queen's University, Room 211, Ontario Hall, Kingston, Ontario K7L 3N6; Tel. (613) 545-6166; Fax (613) 545-6891. In accordance with Canadian Immigration requiremenls, this advertisement is directed to Canadian citizens and permanent residents. Queen's University has an employment equity programme, welcomes drversity in the workplace and encourages applications from all qualified candidates, including women, aboriginal peoples, people with disabilities and visible minorities. Queen's University is willing to help the spousa of a new appointee to seek suitable employmenl.

ART HISTORY

MEMORIAL UNIVERSITY OF NEWFOUNDLAND - Art History. Sir Wilfred Grenfell College, Memorial University of Newfoundland, invites applications for a tenure-track appointment in Art History to begin September 1, 1993 (subject to budgetary approval). The successful candidate should be able to teach courses in art history survey, current issues and criticism and several of the following: Renaissance, Canadian, Modern, 17th and 18th centuries. Applicants should, preferably, have a Ph.D. and teaching experience at the post-secondary level. Rank and salary dependent upon qualifications and experience in accordance with the Collective Agreement. The College teaches the first two years of Memorial University's Arts and Science curriculum and offers a Bachelor of Fine Arts degree. Planning is underway for the expansion to four-year degree granting status in Arts and Science. The College is located in Corner Brook, a city on the west coast of Newfoundland with excellent recreational and cultural facilities and a population of 30,000. A letter of application with Curriculum Vitae and the names of three referees should be submitted to: Professor Kent Jones, Head, Department of Visual Arts, Memorial University of Newfoundland, Sir Wilfred Grenfell College, Corner Brook, NF A2H 6P9. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada.

AUDIOLOGY

McGILL UNIVERSITY - Assistant/Associate Professor. Tenure-track. Exceptional career opportunity for Ph.D. in audiology, hearing science, or related field to join dynamic speech and hearing department in a strong cognitive neuroscience research context. Opportunity to work with outstanding research and clinical students in long established master's and doctoral programs. We are interested in candidates with clear research vision in the areas of auditory and speech processing and/or associated disorders. Salary commensurate with qualifications

CAUT/Group Insurance

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1. **LIFE INSURANCE** up to $300,000.
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Autonomie

suite de la page 1

des renseignements et des débats suscités au cours de ce processus public et ne représenteraient pas simplement les propositions de la haute administration.

Les auteurs recommandent aux corps universitaires supérieurs d'assumer un rôle plus marqué dans le choix des administrateurs universitaires supérieurs. En particulier, ils proposent que les conseils d'université et les comités de faculté délèguent cette autorité à un comité de recherche dans le cas du poste de recteur, pourvu que tant le conseil d'université que le Conseil aient approuvé la composition de tels comités, que les professeurs et les étudiants y soient représentés et que ce Conseil soit lié par une liste de finalistes. Autrement, le recteur devrait être désigné sur les conseils et avec le consentement du conseil d'université ou du comité de faculté. Les auteurs suggèrent que le choix du vice-recteurs (enseignement et recherche) devrait être confirmé par le conseil d'université et le conseil d'administration. Il faudrait choisir les doyens après avoir fait les recherches nécessaires et que ce choix soit confirmé par le conseil de faculté et le Conseil. Les directeurs de département devraient également être choisis à la suite d'un processus de recherche et confirmés par le département et le doyen. Étant donné que les directeurs et les doyens doivent représenter leurs commettants, le renouvellement de leur contrat devrait exiger le soutien de leur commettants facultaires dans le cadre d'une élection. Il faudrait recourir à des élections non exécutoires plutôt qu'à des élections exécutoires?? dans le cas des vice-recteurs à l'enseignement et à la recherche et des recteurs, comme c'est le cas à l'université de Waterloo.

Les auteurs proposent que les descriptions de postes du nouveau groupe d'agents des droits dans l'université soit approuvé par le corps professoral supérieur et qu'ils relèvent et de lui et du recteur. Les conseils d'université devraient avoir un comité des droits de la personne, peut-être conjointement avec le conseil d'administration, qui offrirait de l'aide et des conseils au conseil d'université sur les questions relatives aux droits. L'agent chargé de l'égalité à l'université devrait siéger d'office au conseil d'université et à son comité de direction.

Les auteurs proposent un train de réformes des méthodes d'envergure. Ils suggèrent la création d'un poste de président indépendant élu par le conseil d'université pour présider le bureau, qui serait également chargé de l'administration du conseil d'université et de la diffusion dynamique de ses décision. Ils proposent la constitution d'un bureau mixte composé d'administrateurs supérieurs, mais comportant une majorité de conseillers élus, dont l'un occuperait la présidence.

Le rapport traite de la place du conseil d'administration et recommande de lui donner un rôle plus efficace tant en ce qui concerne celui d'expliquer la mission de l'université dans la collectivité et devant le gouvernement et en assurant que les mécanismes de responsabilisation sont en place. Il analyse les styles de gestion et rejette la gestion oligarchique, la qualifiant d'anachronique et d'impropre à la bonne marche d'une université. Il suggère que la capacité à diriger exige l'aptitude à reconnaître la diversité de l'université et à persuader les diverses parties d'oeuvrer ensemble pour le bien commun et les hautes aspirations de l'université. Il doute que l'excellence puisse se commander du sommet de la pyramide hiérarchique.

La seconde partie du rapport traite de la responsabilité. Elle propose que l'autonomie interne seule peut se justifier si les universités doivent réellement rendre compte devant le public qu'elles servent.

Les auteurs reconnaissent que les gouvernements doivent prendre les décisions majeures à l'échelle du système pour leurs provinces. Toutefois, ils proposent que de tels changement ne devraient être entrepris qu'après examen de la situation par des commissions réellement indépendantes. Les gouvernements devraient également être tenus de divulguer tous les documents qu'ils produisent à l'interne en ce qui a trait à ces décision soit par l'intermédiaire d'une législation améliorée en matière de liberté de l'information ou par d'autres moyens. Les gouvernements devraient aussi rejeter les dernières idées à la mode, mais qui vont à l'encontre du but recherché et, tout en finançant plus de recherche indépendante sur les universités par l'intermédiaire du Conseil de recherches en sciences humaines, il devrait veiller aux exigences de ceux qui recherchent toujours plus d'indicateurs statistiques du rendement. De plus, les gouvernements devraient chercher des moyens non bureaucratiques d'assurer que le débat à propos du rôle des universités dans la société se poursuive selon les orientations proposées à l'origine par David Crombie et Roland Penner au cours de la conférence de Saskatoon en 1987.

Les universités devraient d'elles-mêmes adopter un rôle vigoureux et proactif pour devenir responsables. Le premier pas sera l'adoption d'une éthique de la transparence. Les affaires de l'université devraient être transparentes et ne comporter que des restrictions très étroites, comme lorsque le conseil discute de sa stratégie de négociation avec ses employés. Les traitements des professeurs et des administrateurs ont été publics en Colombie-Britannique depuis des années sans que le ciel en soit tombé sur la tête de personne. Cela devrait être la réalité universelle selon le rapport. Les échelles de traitements comportant des moyennes et des médianes devraient être rendues publiques pour tous les autres intéressés. La courte liste des candidats à des postes supérieurs devrait être publique, de même que le curriculum vitae du personnel professoral et des administrateurs comportant la liste des établissements éducatifs où ils ont fait leurs études et les distinctions universitaires reçues de même que leurs publications. Les universités se rendent un très mauvais service lorsqu'elles tentent de se cacher derrière les murailles de châteaux. Elles devraient rechercher la transparence et veiller à ce que le public sache ce qui s'y passe et pourquoi. Dans une société démocratique, c'est de cette manière seulement que les universités pourront contrer le pouvoir du fonctionnariat qui devient sans cesse plus puissant dans la plupart des provinces canadiennes.

Il devrait y avoir des règlements semblables à ceux mis de l'avant par l'ACPU pour régir les conflits d'intérêt, la fraude et l'inconduite dans la recherche.

L'autre pas majeur que les universités doivent faire d'elles-mêmes, selon les auteurs, est la création d'un système national d'agrément. Le rapport reconnaît que de nombreuses universités mettent en place des systèmes locaux pour essayer de s'assurer leur imputabilité. Ils doutent cependant que, de nos jours, il y ait grand monde en dehors des universités pour accepter de tels arrangements à moins qu'ils ne soient validés par une source plus indépendante. Les auteurs craignent que l'inertie dans le système universitaire n'incite les gouvernement à créer des organismes d'agrément provinciaux. Ils s'y opposent parce que celui qui tient les cordons de la bourse ne devrait par avoir à juger des résultats surtout étant donné qu'il y aurait une plus grande tentation d'obscurcir les effets du sous-financement. Plusieurs provinces ont déjà des agences d'agrément naissantes et des discussions se poursuivent dans d'autres. Il serait également insensé pour le Canada de laisser le processus de balkanisation s'installer au moment même où d'autres compétences, comme le Marché commun européen se tournent dans la direction exactement opposée. Les organismes d'agrément provinciaux mèneront vraisemblablement comme ce fut le cas dans d'autres professions, comme le droit et la médecine, à la destruction au Canada du marché commun des postes de professeurs d'université.

Le rapport recommande que les universités établissent leur propre système d'agrément national mais qui comporterait une composante minoritaire substantielle du secteur public désignée par le conseil des ministres, à l'exclusion d'hommes politiques ou de fonctionnaires autres que les chefs des trois agences subventionnaires fédérales d'office qui renforceraient l'engagement en matière de recherche de l'agence. Il fait observer qu'un tel système devrait être structuré d'une manière que les dirigeants tant des universités anglaises que françaises pourraient accepter et que, si un tel arrangement ne peut aboutir, deux systèmes devraient être mis en place. Les auteurs conseillent d'instaurer deux différences importantes par rapport aux systèmes d'agrément existant aux États-Unis, soit que les rapports d'agrément finaux constituent des documents publics et qu'il y ait une représentation substantielle quoique toujours minoritaire du public. Ce modèle diffère également de la vérification universitaire telle qu'elle existe au Royaume-Uni étant donné qu'il traiterait non seulement d'enseignement et de recherche, mais aussi de la qualité des bibliothèques, des installations de recherche, des services aux étudiants et de l'administration. Ils recommandent que, pendant les cinq premières années d'existence, l'organisme soit financé conjointement par le conseil des ministres de l'éducation et par le Secrétaire d'État du Canada puis par les universités elles-mêmes. Il propose que l'AUCC prenne la tête de ces développements, mais que à défaut d'une telle initiative de la part de l'AUCC que ce soit l'ACPU qui soulève la question directement devant le conseil des ministres.

Dans ce contexte, le rapport revoit aussi l'obligation de rendre compte de l'enseignement et de la recherche et examine les procédures d'évaluation et les programmes de perfectionnement pédagogiques.

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Ken McGovern est directeur du département de Philosophie et de lettres classiques à l'université de Regina, professeur de philosophie au Campion College affilié à l'université et ancien président de l'ACPU. **Guy Bourgeault** est professeur d'éthique et de sciences de l'éducation à l'Université de Montréal, ancien chef de la Commission canadienne pour l'UNESCO et, actuellement, président du Conseil de presse du Québec; **Ernst Benjamin** est un ancien professeur et administrateur de la Wayne State University et il est actuellement secrétaire général de American Association of University Professors.

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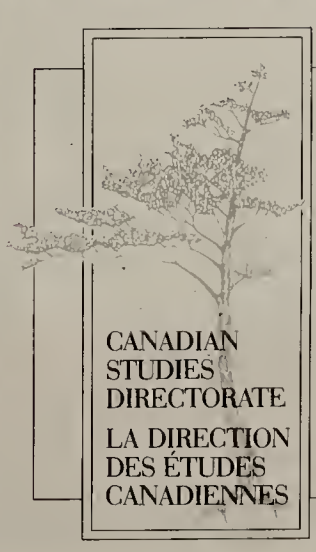
Au cours des deux dernières années, le groupe d'étude a tenu des audiences sur des sujets particuliers à Ottawa avec des représentants des associations de professeurs et avec des groupes représentant les étudiants, administrateurs et ceux en dehors de l'université. Il a diffusé largement un projet provisoire de rapport l'automne dernier pour recueillir des commentaires. Un exemplaire du rapport a été transmis à chaque association de professeurs ainsi qu'à chaque recteur d'université.

Dans chacun des quatre prochains numéros du ***Bulletin****, l'ACPU publiera des résumés plus complets des recommandations du rapport.*



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TRIBUNE LIBRE / COMMENTARY

Evaluating Teaching by Evaluating Learning

L'évaluation de l'enseignement dispensé comme l'évaluation des étudiants se situe au coeur de la boucle que constitue le processus éducatif. Or, l'évaluation des enseignants ne se fonde pas encore sur la preuve de ce que ceux-ci réussissent effectivement à enseigner.

On recourt à divers moyens pour évaluer l'enseignement, mais aucun, semble-t-il, n'a de rapport avec ce que les étudiants apprennent. Même si, à l'université, on sonde les étudiants, on n'arrive pas, là non plus à trouver les faits réels sur la qualité de l'enseignement et la réussite de l'apprentissage. Car, ce qui compte dans un tel processus, ce n'est pas la compétence de l'étudiant, mais sa satisfaction à titre de consommateur.

L'apprentissage exige non de consommer, mais d'acquérir des connaissances. Il faut donc trouver comment évaluer l'acquis effectif des étudiants.

John McMurtry

Teaching evaluation like student evaluation is at the heart of the feedback loop of the educational process. Evaluation of teachers has not yet, however, been based on evidence of what teachers succeed in teaching. Normally a decision is made in minutes or less by an annual meeting of a departmental committee on the basis of student questionnaires.

But students' anonymous opinions about teachers on in-course questionnaires do not provide an objective measure of what they have learned. The process of final assignments and exams, where much or most of the course's learning achievement becomes clear, have not been completed. Moreover, it is consistent with student opinion of a teacher's teaching as excellent that in truth the teaching is inferior. The teacher could, for example, ingratiate him or herself to the students to secure high ratings, and not demand logical rigour, precision of concept, attention to text and detail, and so on because these demands might offend the students, especially students who are used to getting what they want. As in the market system, what counts here is not the competence of the students, but the consumers' ability to demand satisfaction. This point is not lost on students.

The persistent grade inflation we find in our educational institutions seems related to this phenomenon. Grades inflate as student opinion and market requirements replace student learning and performance as the determiner of educational evaluation.

On the other hand, it may be consistent with a student or students' negative rating of a teacher that the teacher succeeds in achieving advanced or maximum development of student learning. The old-fashioned archetype of a "really tough teacher who taught me a lot" comes to mind here. In bygone days, being "strict," "no-nonsense," "forcing you to learn," and so on was the standard, perhaps too one-sided a one. But now in the universities, it's how high or low one's student opinion polls are which sets the standard. Hard evidence of what students have in fact learned, or not learned, does not enter the picture.

How are we to resolve the problem of arbitrary judgement substituting for objective evidence in our assessment of teaching quality? Class visits by administrators, or even peers, do not provide reliable evidence, because they cannot assess the actual learning of the students over a course's instruction. Their evidence is confined to the oral exchanges of a mid-course class.

At tbe time it first started coming in about 20 years ago, the Teaching Evaluation Questionnaire seemed to be a way of grounding judgements of instructional capability on classroom performance. It took the first step towards making external judgements by administrative units more answerable to the reality of the classroom. Now there are library shelves of publications on teaching evaluation. Increasingly technical and scientific in appearance, the TEQ has become a major growtb-industry in the academy. But where in this burgeoning literature does the focus move beyond people's opinions about teaching and learning achievement to what has actually been learned by students under a teacher's direction in a subject-matter?

It is surely time the demonstrated outcomes of teachers' instruction were the basis of evaluating teaching. The consumer-market model of education is in principle inadequate because it conceives of education as a "product" to be "delivered" to students, whose quality can be assessed by the satisfaction of student clients or consumers. If we are serious about the much more demanding business of teaching and learning, which requires that people do not consume but earn their knowledge, we will have to get underneath opinion counting to what students have in fact learned in their courses.

We are used to the political game of "making people feel good" substituting for reality, and the underlying public relations strategy of manipulating perceptions rather than addressing actual problems. We deplore this pattern in politics and the media. But the same tidal movement to images of what is going on rather than study of what is going on, may have taken over our understanding of education. We find it in the tirelessly repeated idea that universities and schools "must deal with public perceptions," "must adapt to the demands of the market," and so on. At some point, educators will need to move past the surface play of perceptions to the actual learning achievements of the students they have instructed. Then we will be able to understand and to demonstrate what we are in truth doing, and how well, or badly, we are doing it.

The distinction between public images and reality is a problem that has been examined since Lao Tzu and Plato. It is perhaps the ultimate problem of education. Current standardized tests, however, cannot ascertain learning achievements because their multiple choice format does not test for what is most basic and important to educational achievement. They do not test, for example, whether students can in fact construct a coherent sentence or paragraph on tbeir own. Uniform written examinations are no less problematic. They select for rote memorization of canonical truths, and against diverse points of view and curricula. Their imposition violates academic freedom. We must look elsewhere for our measure of what has or has not been learned. What can provide the evidence we require?

The objective evidence for assessing learning outcomes is already available in final written assignments and final exams. There are two problems here: the selection of what is to be judged, and what it is to be evaluated in comparison with. The first problem is solved by selection which is appropriately representative. The instructor and the department chair, for example, could choose one example from among what the instructor judges are the top, the middle and the lower level performances, or one paper could be selected from each grade-level (a maximum of six papers).

This representative selection could be supplemented by any paper whose grade is appealed by a student. Appeal-papers as evidence of good or bad teaching would provide ideal test cases, and have the advantage of encouraging consistently careful assessment. If teachers knew that the quality of their most important work — evaluative feed-back on completed student performances — was open to peer review at any time (a mental exercise good instructors already follow), their attention would be focussed on doing this work as conscientiously as possible.

The problem remains a base-line performance to get a measure of what students have in fact learned from the teaching of a course. An "entry performance test" would provide this base-line information. It would also provide an invaluable diagnostic tool from which to begin the teaching of any course, identifying the general strengths and weaknesses, the learning problems as well as capabilities of every student being taught. It is extraordinary that among all of the helping professions, teaching is the only one which does not begin with diagnosis. If initial diagnosis is too difficult to manage in large classes, then this is yet another reason why large classes are pedagogically inferior.

Liberation from being evaluated on the basis of subjective opinions would also depoliticize tbe teaching evaluation game, and help to protect academic freedom from the powers of censure by conventional doctrine and group opinion. If teachers knew that actual learning outcomes were the basis of their teaching evaluation, they would be better motivated to devote their attention to advancing students' learning, not to currying people's favour.

Teaching well entails that students learn from mistakes, which requires that these are continuously identified and corrected, which, in turn, incurs negative perceptions as well as positive ones independently of the learning achieved. Teaching well also often requires advancing arguments which unsettle accepted opinions and even concepts of self. If these necessities of teaching well are to be encouraged rather than made dangerous, we will need to return the evaluation of teaching back to consideration of the actual academic outcomes. Otherwise, we will continue to drift on a sea of quick-fix flotsam that knows no end — looking to standardized questionnaires, peer visits, committee votes, administrative fiats, non-writing tests, large class techno-solutions, or whatever else the edu-market serves up next in place of the bottom line of learning achievement. At the same time, we may see academic freedom being increasingly sold out by teachers for the rewards and recognition of higher opinion-poll results.

(Prof. John McMurtry is in the department of Philosophy at the University of Guelph.)

The views expressed are solely those of the author and not of CAUT.

Tribune libre/Commentary

CAUT welcomes articles to a maximum of 1,500 words on contemporary issues directly related to postsecondary education. Publication is solely at the discretion of CAUT. Articles should not deal with personal grievance cases nor with purely local issues. They should not be libellous or defamatory, abusive of individuals or groups, and should not make unsubstantiated allegations. Articles may be in English or French but will not be translated. Authors should supply a 150 word summary, for the purposes of translation into the other official language. No pen names. CAUT hopes to publish one such article per issue but this depends on the quality and quantity of submissions. Please submit by E-mail (CAUT@Carleton.ca) or by diskette (word perfect 5.1).

L'ACPU accepte les articles de 1500 mots au plus portant sur des questions contemporaines directement reliées à l'enseignement postsecondaire. Les articles sont publiés à la seule discrétion de l'ACPU. Les articles ne devront pas traiter de griefs personnels ni de questions purement locales. Ils ne devront pas être diffamatoires, ne devront pas injurier des personnes ou des groupes et ne devront pas porter d'accusations non prouvées. Les articles peuvent être rédigés en français ou en anglais mais ne seront pas traduits. Les auteurs devront soumettre avec leur texte un résumé de 150 mots en vue de le faire traduire dans l'autre langue officielle. Les articles signés d'un pseudonyme seront rejetés. L'ACPU espère publier un article par numéro selon la qualité et la quantité des textes soumis. Veuillez transmettre les articles par courrier électronique (CAUT@Carleton.ca) ou sur disquette (Word Perfect 5.1).

and experience. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. To apply, send curriculum vitae, names of three references, and copies of representative publications to Tanya M. Gallagher, Ph.D., Director, McGill University, Faculty of Medicine, School of Human Communication Disorders, 1266 Pine Avenue West, Montreal, Quebec H3G 1A8. McGill University is committed to equity in employment.

UNIVERSITY OF WESTERN ONTARIO - The Department of Communicative Disorders at the University of Western Ontario invites applications for a tenure-track position in Audiology. The appointment is open to both junior and senior level applicants with a primary focus in either: (1) assessment of auditory function in adults or (2) audiologic rehabilitation in adults or children. Specific areas of interest may include, but are not limited to: (1) assessment of middle-ear function using advanced immittance measures, development of auditory test protocols for specific auditory dysfunction, or assessment of vestibular function or (2) educational audiology, cochlear implants, assistive listening devices, communication strategies, or the audiologic management of older individuals. The Department complement consists of 22 full-time faculty members. The two year graduate program following a preparatory year prepares students for licensing in Ontario. Additionally, students with an interest in research may follow a MSc degree track and pursue research training in Audiology. The Department recently moved to modern well equipped, teaching and research facilities (1991). Candidates must: 1) hold a Ph.D. in Communicative Disorders; 2) have relevant teaching and clinical experience in Audiology; 3) have an appropriate record of relevent research; 4) provide appropriate evidence of the ability to develop an independent research program; and 5) provide appropriate evidence of the ability to supervise graduate students and teach in areas related to department needs. Duties will include teaching, graduate student supervision, research, and service. On the basis of the candidate's research experience and expertise, he/she may seek an affiliation with the Hearing Health Care Research Unit located within the department. Compensation will be commensurate with the candidate's qualifications and professional employment experience. Appointments at the Associate Professor level with tenure may be made if the candidate is qualified in accordance with UWO requirements. The appointment is effective July 1, 1993 but no later than September 1, 1993. The University of Western Ontario is committed to employment equity, welcomes diversity in the workplace and encourages applications from all qualified individuals including women, members of visible minorities, aboriginal persons and persons with disabilities. Priority will be given to qualified Canadian citizens or permanent residents of Canada. Candidates should forward their C.V., documents supporting their qualifications, and three letters of recommendation to Dr. John C. Booth, Acting Chair, Department of Communicative Disorders, Elborn College, University of Western Ontario, London, Ontario N6G 1H1. Applications for this position will be accepted from December 15, 1992 through March 15, 1993. All appointments are subject to final budgetary approval.

BIOCHEMISTRY

SASKATOON CANCER CENTRE: Post-Doctoral Fellowship. Position available on or before July 1, 1993 in signal transduction research for a candidate with Ph.D. and not more than 4 years of previous Post-Doctoral experience. Applicants with experience in molecular biology, protein purification and Western blot analysis are particularly encouraged to apply. This fellowship is for two years and the stipend will be equivalent to that for MRC Post-Doctoral Fellowships. Canadian immigration requires, this advertisement be directed primarily to Canadian citizens and permanent residents of Canada. Send curriculum vitae, official transcripts and have 3 letters of reference forwarded directly to: Dr. D. Anderson, Saskatoon Cancer Centre, 20 Campus Drive, Saskatoon, Saskatchewan, S7N 4H4. The closing date for applications is March 1, 1993.

BIOLOGICAL SCIENCES

SIMON FRASER UNIVERSITY - The Department of Biological Sciences invites applications for a tenure track Assistant Professor position. We seek an avian ecologist with proven ability to undertake physiological research on free-living birds in an evolutionary and ecological context. Possible areas of research include energetics, digestion or metabolism, but any relevant area may be considered. The successful applicant will hold an endowed position funded jointly by Simon Fraser University, the Canadian Wildlife Service (CWS), and the Natural Sciences and Engineering Research Council (NSERC) of Canada, and will be part of a team devoted to basic research on the problems faced by birds in changing environments. The candidate will be expected to teach in the biology program and to interact with colleagues in the Department of Biological Sciences and the CWS. Interested applicants should send a letter outlining their research interests and how they fit the position's profile, a complete curriculum vitae, the names of three referees and three reprints to: Dr. B.A. McKeown, Chair, ATT: Avian Physiological Ecologist, Department of Biological Sciences, Simon Fraser University, Burnaby, B.C. Canada V5A 1S6. Closing date for applications is March 1, 1993. Simon Fraser University is committed to the principle of equity in employment and offers equal employment opportunities to qualified applicants. The Department is particularly interested in increasing the number of qualified female applicants. This advertisement is directed to applicants who at the time of application are eligible for employment in Canada. This position is subject to budgetary confirmation.

BIOLOGY

ACADIA UNIVERSITY - The Department of Biology at Acadia University invites applications for a new tenure-track position (Position #20112) in Wildlife Biology at the level of Assistant Professor starting July 1, 1993. We are seeking applicants with a strong commitment to undergraduate teaching as well as research. The successful applicant will be expected to teach senior courses in wildlife and conservation biology. Additional teaching duties could include instruction in human biology or animal ecology. The development of a strong research program and the supervision of honours and graduate students is also expected. The successful applicant should also have special abilities in developing networks with such agencies as the Nova Scotia Department of Natural Resources and the Canadian Wildlife Service. In accordance with Canadian immigration policy, this advertisement is directed to Canadian citizens and permanent residents. Acadia University is an equal-opportunity employer. Applicants should submit their curriculum vitae and the names and addresses of three referees to be sent to Dr. Dan Toews, Head, Department of Biology, Acadia University, Wolfville, Nova Scotia, B0P 1X0 by 15 March 1993. Tel. (902) 542-2201; FAX (902) 542-3466.

ST. FRANCIS XAVIER UNIVERSITY - The Department of Biology of St. Francis Xavier University invites applications for one, possibly two, tenure track faculty positions commencing July 1, 1993, subject to budgetary approval. The department has a tradition of excellence in undergraduate teaching, a strong aquatic research orientation and is housed in modern well-equipped facilities near freshwater, marine and estuarine habitats. Candidates minimally must have the doctorate, preferably with postdoctoral experience and should be able to teach at least one of microbiology, molecular biology and genetics, and an advanced undergraduate or graduate course in their research specialty. The successful candidate(s) will be expected to establish an active, externally funded research program which might bridge basic biology and locally relevant (Forestry, Aquaculture or Fisheries) applied biology. Women, members of visible minorities and persons with disabilities are encouraged to apply. According to Canadian immigration regulations, this advertisement is directed to Canadian citizens and landed immigrants. Applications including curriculum vitae, sample reprints and three letters of recommendation should be forwarded by March 1, 1993 to: N.R. Seymour, Chair, Department of Biology, St. Francis Xavier University, Antigonish, N.S. B2G 1C0, Canada.

OTTAWA CIVIC HOSPITAL - Loeb Medical Research Institute, Reproductive Biologist. The Ottawa Civic Hospital is dedicated to the provision of quality patient care, which is supported and enhanced by an environment of academic and research excellence. The Loeb Medical Research Institute is a research centre of the Ottawa Civic Hospital with integrated thematic research foci in reproductive biology, endocrinology and neurobiology. A position is now available for a: Reproductive Biologist. The successful candidate will be a member of a reproductive biology research team and will be expected to devote 70% of his/her time on independent peer-review funded research programs and 30% on IVF-related and teaching activities. Applicants should possess a doctoral degree and a minimum of 3 years of post-doctoral training. Experience in the area of cryobiology, embryology or micromanipulation would be an asset. The selected candidate will be eligible for faculty appointments in the Department of Obstetrics and Gynaecology and in an appropriate basic science department at the University of Ottawa. Rank and salary are commensurate with qualifications. Submit by March 1, 1993, curriculum vitae, a statement of research aims and interests, and names and addresses of three references to: Dr. Benjamin Tsang, Professor of Obstetrics and Gynaecology and Director, Reproductive Biology Unit, Loeb Medical Research Institute, Ottawa Civic Hospital, 1053 Carling Avenue, Ottawa, Ontario, Canada K1Y 4E9. Fax # (613) 761-9151. Telephone # (613) 761-4081. In accordance with Canadian immigration requirements, priority will be given to Canadian Citizens and permanent residents of Canada.

MEMORIAL UNIVERSITY OF NEWFOUNDLAND - Biology. Sir Wilfred Grenfell College, Memorial University of Newfoundland, invites applications for one sabbatical replacement (a botanist to teach general botany and introductory biology) in the Department of Biology beginning September 1, 1993 (subject to budgetary approval). A Ph.D. or near completion is preferred. Rank and salary dependent upon qualifications and experience in accordance with the Collective Agreement. Sir Wilfred Grenfell College teaches the first two years of Memorial University's Arts and Science curriculum and offers a Bachelor of Fine Arts degree. Planning is underway for the expansion to four-year degree granting status in Arts and Science. The College is located in Newfoundland's west coast city of Corner Brook with excellent recreational and cultural facilities and has a population of 30,000. A letter of application together with Curriculum Vitae, teaching dossier and the names of three references should be submitted to: Professor Adrian Fowler, Vice-Principal, Memorial University of Newfoundland, Sir Wilfred Grenfell College, Corner Brook, NF A2H 6P. Memorial University is committed to employment equity. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada.

UNIVERSITY OF ALBERTA - La Faculté Saint-Jean sollicite des candidatures à un poste de professeur(e) adjoint(e) en sciences biologiques. Ce poste ouvre la voie à la permanence. Responsabilités: Enseignement de cours du premier cycle pour les programmes du BSc et de BEd/BSc. Qualifications: Doctorat (ou l'équivalent). Sous réserve d'approbation budgétaire, la personne sélectionnée entrera en fonctions le 1er juillet 1993. Le traitement varie de 40,035$ à 49,423$ (échelle 1992-93) selon la formation et l'expérience. Faculté de langue française au sein d'une Université de langue anglaise, la Faculté Saint-Jean offre des diplômes du BA, du BEd, de BSc, de BEd/BSc et de MEd. Conformément aux exigences relatives à l'immigration au Canada, ce poste est offert aux citoyens canadiens et aux résidents permanents. Toute candidature doit comporter un curriculum vitae détaillé avec les noms de trois répondants et doit être transmise avant le 15 avril 1993 à: J.A. Bour, Doyen, Faculté Saint-Jean, University of Alberta, 8406, rue Marie-Anne Gaboury, Edmonton, Alberta T6C 4G9. Université d'Alberta respecte le principe d'équité en matière d'emploi. Elle encourage les candidatures des autochtones, des femmes, des membres des minorités visibles et des personnes handicapées.

UNIVERSITY OF NEW BRUNSWICK - Department of Biology and Nursing. Applications are invited for a full time tenure-track position at the Assistant Professor level in Botany beginning July 1, 1993. The successful applicant will be expected to demonstrate good teaching ability in introductory and upper level botany courses (in their area of expertise), establish an active research program and supervise graduate students. Applications including a curriculum vitae, the names of three referees and a statement of research interests should be received no later than January 31, 1993 by Dr. C. Tompkins, Dean of Science, Applied Science and Engineering. University of New Brunswick, P.O. Box 5050, Saint John, N.B. E2L 4L5 Canada. In requirements, priority will be given to Canadian citizens and permanent residents of Canada. This position is subject to budgetary approval. The University of New Brunswick is committed to the principle of employment equity.

BOTANY

UNIVERSITY OF BRITISH COLUMBIA - The Department of Botany at The University of British Columbia is seeking applications to fill a tenure track position in Vascular Plant Systematics. Preference will be given to persons using multi-disciplinary approaches in relating systematics to population biology, biodiversity theory and conservation biology. The successful applicant will be expected to contribute to a new initiative in Biodiversity Research at U.B.C. Candidates for this position must have a Ph.D. degree and published evidence of research ability. The successful candidate will develop a rigorous research program, be an enthusiastic and competent teacher, and contribute to teaching introductory and upper level botany/biology courses. The expected date of appointment is January 1, 1994 (or as negotiated). Application deadline is March 1, 1993. Applicants should send a curriculum vitae, selected reprints, a statement of research interests, and have at least three letters of reference sent to: David H. Turpin, Professor and Head, Department of Botany, University of British Columbia, #3529 - 6270 University Blvd., Vancouver, B.C. Canada V6T 1Z4. In accordance with the Canadian Immigration requirements, this advertisement is directed to Canadian Citizens and permanent residents of Canada. U.B.C. welcomes all qualified applicants, especially women, aboriginal people, visible minorities, and persons with disabilities. The position is subject to final budgetary approval.

Canada

Ecologist

$49,339 - $59,886

Department of Environment
Canadian Parks Service
Prairie and Northern Region
Winnipeg, Manitoba

We are seeking applications for three (3) term positions - **Grasslands Ecologist, Boreal Ecologist, and Arctic Ecologist.** The successful candidates will provide specialist advice to parks and sites field staff and regional personnel on matters of ecological integrity, environmental problems and resource management issues pertaining to their biome specialty. They will also develop and co-ordinate the implementation of programs of applied scientific study and ecological monitoring. Up to 20 percent of time may be devoted to extended field travel and field research.

Successful candidates will possess a doctoral degree in a related ecological science field or an M.Sc. and several years of related research experience. They will have published peer-reviewed research related to the relevant biome; possess strong verbal and written communication skills; have demonstrated links with research agencies; experience in dealing with ecological issues and providing expert advice to managers. The positions are for a 3-year term with a preferred starting date of April 1, 1993. Proficiency in the English language is essential.

A basic security check will be required as a condition of employment.

Applications and/or resumes should be submitted **before March 5, 1993, quoting reference #S-92-51-0397-0650(199), to: Emmett Hannibal, Human Resourcing Officer, Public Service Commission of Canada, 200 - 344 Edmonton Street, Winnipeg, Manitoba R3B 2L4.**

We are committed to employment equity.

Public Service Commission of Canada

Écologiste

49 339 $ - 59 886 $

Ministère de l'Environnement
Service canadien des parcs
Région des Prairies et du Nord
Winnipeg (Manitoba)

Nous sollicitons des candidatures pour trois postes temporaires : **écologiste, prairies herbeuses; écologiste, zone boréale; et écologiste, Arctique.** Vous jouerez le rôle d'expert(e)-conseil auprès du personnel travaillant dans les parcs et lieux historiques ainsi que du personnel régional en matière d'intégrité écologique, de problèmes environnementaux et de gestion des ressources relativement au biome dont vous êtes spécialiste. De plus, vous élaborerez des programmes d'études scientifiques appliquées et de surveillance écologique et en coordonnerez la réalisation. Jusqu'à 20 pour 100 de votre temps pourra être consacré à des déplacements et à des recherches d'importance sur le terrain.

Pour postuler, vous devez être titulaire d'un doctorat dans une spécialité de l'écologie ou d'une M.Sc. jumelée à plusieurs années d'expérience pertinente en recherche. Vous avez publié des recherches se rapportant au biome approprié qui ont été commentées par vos pairs, manifestez de solides aptitudes pour la communication orale et écrite, avez établi des liens reconnus avec des organismes de recherche et possédez de l'expérience dans le traitement des questions écologiques de même que dans le rôle de personne-ressource auprès de gestionnaires. Les postes à combler sont d'une durée de trois ans, et la date d'entrée en fonction serait de préférence le 1er avril 1993. La compétence en anglais est essentielle.

Une vérification de base de la fiabilité sera effectuée avant la nomination.

Veuillez acheminer votre demande d'emploi et(ou) curriculum vitæ avant le **5 mars 1993, en mentionnant le numéro de référence S-92-S1-0397-06S0(199), à Emmett Hannibal, agent des ressources humaines, Commission de la fonction publique du Canada, 344, rue Edmonton, bureau 200, Winnipeg (Manitoba) R3B 2L4.**

Nous souscrivons au principe de l'équité en matière d'emploi.

Commission de la fonction publique du Canada

1993 SPRING/SUMMER INSTRUCTOR POSITIONS

Applications are now being accepted for 1993 Spring/Summer instructor positions in the following areas. A resume and references should be sent to the address below

Course No.	Course Name	Dates	Honorarium
ANTH 203	Introducton to Social and Cultural Anthropology	May 13-June 30 July 5-August 20	$2,500 $2,500
ANTH 317	Ethnographic Survey of Africa South of the Sahara	May 13-June 30	$2,500
ANTH 483	Medical Anthropology	July 5-August 20	$2,500
CLAS 209	Classical Mythology	May 13-June 30	$2,500
CLAS 211	Technical Terms of Medicine and Life Sciences	July 5-August 20	$2,500
CLAS 215	Highlights of Greek Civilization	May 13-June 30	$2,500
CPSC 541	Systems Modelling and Simulation	July 5-August 20	$2,500
DNCE 210	Jazz Dance I	May 13-June 30	$5,000
DNCE 220	Classical Ballet I	May 13-June 30	$5,000
DNCE 571 12	Further Advanced Jazz Dance Technique	May 13-June 30	$2,500
DNCE 571 13	Jazz Dance Repertory	May 13-June 30	$2,500
DNCE 571 14	Further Advanced Modern Dance Technique	May 13-June 30	$2,500
DNCE 571 15	Modern Dance Repertory	May 13-June 30	$2,500
DRAM 572 13	Directed Study: Script Development from Voice/Movement Exercises	May 13-June 30	$5,000
HIST 203	An Introduction to History Europe Since 1500	July 5-August 20	$2,500
HIST 205	An Introduction to History The Americas	July 5-August 20	$2,500
HIST 373	Modern Latin America	July 5-August 20	$2,500
HIST 449	World War II	July 5-August 20	$2,500
LATI 203	Elementary Latin	July 5-August 20	$2,500
Undergraduate Level Courses	Dept. of Mathematics and Statistics	May 13-June 30 July 5-August 20	$2,500 each
Undergraduate and Graduate Level Courses	Faculty of Management	May 13-June 30 July 5-August 20	$2,500 each
MUED 601	Kodaly Musicianship I	July 5-July 23	$2,500
MUED 605	Kodaly Folk Music Studies and Choral Material I	July 5-July 23	$2,500
MUED 611	Kodaly Folk Music Studies and Choral Material II	July 5-July 23	$2,500
MUED 615	Kodaly Musicianship III	July 5-July 23	$2,500
MUED 617	Kodaly Folk Music Studies and Choral Material III	July 5-July 24	$2,500
MUED 621	Scoring for the Symphonic Band and Wind Ensemble, 1600 - 1950	July 26-August 13	$2,500
MUED 623	Conducting the Symphonic Band and Wind Ensemble 1600 - 1950	July 26-August 13	$2,500
MUED 625	Literature for the Symphonic Band and Wind Ensemble 1600 - 1950	July 26-August 13	$2,500
POLI 387	Current Issues in World Politics	July 5-August 20	$2,500
POLI 413	Politics and Literature	July 5-August 20	$2,500
RELS 423	Advanced Studies in Indian Religion and Philosophy	July 5-August 20	$2,500
SOWK 521 06	Comparative Welfare States	July 5-August 20	$2,500
SOCI 375	Theories and Patterns of Ethnic Relations	July 5-August 20	$2,500
SOCI 399	Sociology of Sport	July 5-August 20	$2,500
SOCI 403	Special Topics in Gender Relations	July 5-August 20	$2,500
SOCI 421	Criminology	July 5-July 26	$2,500
SOCI 561.06	Sociology of Time	July 5-August 20	$2,500

Requirement: PhD or equivalent is preferred, 3-5 years' University level teaching experience in subject area. Published articles or national journals would be an asset.

In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada

These are term positions (3-6 weeks). Deadline: March 1, 1993

For further information on specific course details contact

The Special Sessions Office
Faculty of Continuing Education
The University of Calgary
2500 University Drive N.W.
Calgary, Alberta T2N 1N4
Telephone: (403) 220-4991

THE UNIVERSITY OF CALGARY

BUSINESS

UNIVERSITY OF NEW BRUNSWICK - The Faculty of Business invites applications for a tenure-track position in financial accounting to commence July 1, 1993. Rank and salary will be commensurate with qualifications and experience. Qualifications required include the Ph.D or equivalent. Candidates with lesser qualifications will be considered for a term appointment. Applications will be accepted until the position is filled. Please send C.V. and the names and addresses of three referees to Dr. John Chalykoff, Dean, Faculty of Business, University of New Brunswick, Saint John Campus, Box 5050, Saint John, New Brunswick, Canada, E2L 4L5. In accordance with Canadian Immigration Regulations, preference will be given to citizens and permanent residents of Canada. The University of New Brunswick is committed to the principle of employment equity.

CONCORDIA UNIVERSITY - Faculty of Management: Applications are invited for anticipated tenure-stream appointments in the areas of Accounting, Finance, Industrial Relations, International Business, Marketing, MIS, Organizational Behavior, and Policy. Salary and rank will be commensurate with the candidate's qualifications and research record. The Faculty of Management has over 60 full-time faculty and offers B. Com., MBA, and Ph.D. degrees. Apply in writing to Prof. Morty Yalovsky, Associate Dean - Academic, Faculty Management, 1001 Sherbrooke Street West, Montreal, Quebec, H3A 1G5. Closing date to receive applications in March 1, 1993. In accordance with Canadian citizens and permanent residents of Canada McGill University is committed to equity in employment.

BUSINESS ADMINISTRATION

BISHOP'S UNIVERSITY - Business Administration. Applications are invited for the following position: Tenure track position in Human Resources/Industrial Relations. The position will normally be at the rank of Assistant Professor commencing July 1993. Candidates must have a Ph.D. (completed or near completion) or equivalent. Teaching experience is highly desirable. The deadline for application is March 1, 1993. The successful candidate will be expected to teach three undergraduate courses in both semesters, should be able to conduct courses in Industrial Relations, Personnel, and Human Resources, and to have research interests appropriate to a small undergraduate institution. This position is advertised under conditions of equal opportunity employment and in accordance with Canadian immigration requirements. Priority will be given to Canadian citizens and permanent residents. Send your curriculum vitae and the names of three referees to: Professor Stephen D. Barlow, Dean, Business Division, Bishop's University, Lennoxville, Quebec, J1M 1Z7.

ST. FRANCIS XAVIER UNIVERSITY - Department of Business Administration. A variety of leaves has created three (3) limited term positions at the rank of Lecturer or Assistant Professor commencing September 1, 1993. Two positions entail teaching Foundations of Management (sophomores), Organizational Behaviour (juniors), and two half courses of choice in the Management area (seniors). One position entails teaching two sections of the half year Business Policy/Strategy course (seniors), two sections of the half year introduction to Operations Management course (juniors), and two half courses of choice in the Management or Finance areas (seniors). All appointments require teaching three (3) full course equivalents to 100-120 undergraduate business students per term. Candidates must have at least an MBA and related work experience and be able to create and deliver practical, manager-relevant courses. Applications will be received until March 1, 1993 by Ian Spencer, Chair, Department of Business Administration, P.O. Box 24, St. Francis Xavier University, Antigonish, Nova Scotia, B2G 1C0. All Positions Subject To Budget Confirmation.

MEMORIAL UNIVERSITY OF NEWFOUNDLAND - The Faculty of Business Administration is seeking tenure track applications in the areas of Finance, Marketing, Industrial Relations and Accounting. Occasionally, contractual and visiting positions are available. Exceptional candidates may be hired in other functional areas. Appointments are possible at all ranks. Employment dates are flexible, and salaries are competitive and depend upon qualifications and experience. Tenure-track applicants should hold a doctoral degree in business or be near completion. The Faculty has industries in the areas of small business and management development, in accordance with Canadian immigration requirements this advertisement, in the first instance, is directed to Canadian citizens and permanent residents. Memorial University is committed to employment equity. Please send 2 copies of your CV to: Dr. Rick Roskin, Dean, Faculty of Business Administration, Memorial University of Newfoundland, St. John's, NF Canada A1B 3X5; Telephone: (709) 737-8851; Fax: (709) 737-7680.

UNIVERSITY OF PRINCE EDWARD ISLAND - The School of Business Administration of the University of Prince Edward Island. Accounting and Management. Applications are invited for a faculty position in Accounting with teaching and research interests in (1) Introduction to Accounting, (2) Intermediate Accounting, (3) Management Accounting, (4) Auditing, (5) Accounting Theory, and (6) Advanced Financial Accounting. Qualifications: M.B.A., C.A. designation but consideration will be given to B.B.A., C.A. or equivalent. Applications are also invited for a faculty position in Management with teaching and research interests in a combination of (1) Introduction to Business, (2) Human Relations, (3) Personnel Administration, (4) Organizational Theory and Change, (5) Business and Society, and (6) Policy and Strategic Management. Qualifications: Ph.D. preferred but consideration will be given to M.B.A. or equivalent. Salary and rank will depend upon qualifications and experience. Position is subject to budgetary approval. Appointment effective July 1, 1993. The University of Prince Edward Island is committed to the principle of employment equity. Send curriculum vitae and the names and addresses of three referees to Dr. J. Ronald Collins, Dean, School of Business Administration, University of Prince Edward Island, Charlottetown, P.E.I., C1A 4P3.

ALGOMA UNIVERSITY COLLEGE invites applications for a probationary appointment with the Department of Business Administration in the areas of Accounting, Marketing or Human Resource Management. The appointment will be made at the rank of Lecturer or Assistant Professor. Salary will be commensurate with qualifications and experience. Minimum qualifications for the Accounting area are a graduate degree with a major in Accounting (a stress on the analytical and theoretical framework of Accounting is desirable) and a CA. designation. Minimum qualification for the areas of Marketing or Human Resource Management is a Ph.D. in the respective or related disciplines. This appointment is subject to final budgetary approval. Applications will be accepted until the position is filled. In conformance with Immigration Canada requirements, priority will be given to Canadian citizens and permanent residents. Algoma University College encourages applications from qualified women and men, members of visible minorities, native peoples, and persons with disabilities. Applicants should send a current curriculum vitae, with references, to: Dr. Jong S. You, Acting Academic Dean, Algoma University College, 1520 Queen Street East, Sault Ste Marie, Ontario P6A 2G4

BUSINESS ADMINISTRATION & COMMERCE

CONCORDIA UNIVERSITY, Faculty of Commerce and Administration, Department of Decision Sciences and Management Information Systems. Applications are invited for tenure-track and visiting positions at all ranks, in Management Information Systems, effective June 1, 1993. For appointment as Assistant Professor, preference will be given to candidates who have completed their PhD and who have a strong research orientation. Candidates at higher ranks must provide evidence of excellent teaching and research. Salaries are competitive and depend on rank, research record, and experience. Successful candidates will participate in teaching and research supervision in the following programmes: Undergraduate Programs, Diploma, MBA, EMBA, MSc, and PhD. Concordia University is committed to Employment Equity and encourages applications from women, aboriginal peoples, visible minorities and disabled persons. All things being equal, women candidates shall be given priority. In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada. Interested candidates are invited to send an application including curriculum vitae and the names of three academic referees no later than February 28, 1993 to Jerry Tomberlin, Chair, Department of Decision Sciences and Management Information Systems, Concordia University, 1455 de Maisonneuve Blvd. West, Montreal, Quebec H3G 1M8.

CONCORDIA UNIVERSITY, Faculty of Commerce and Administration, Department of Decision Sciences and Management Information Systems. The Department wishes to nominate an eligible applicant with strong research orientation in Management Information Systems for an NSERC Women's Faculty Award. NSERC gives preference to nominees who are within five years since the completion of their doctoral degree. Nominees will also be offered a tenure-track position at the Assistant Professor level starting June 1, 1993. Should the nominee be granted an award, it is expected that she would devote most of her time to research, accepting only a limited amount of teaching. Concordia University is committed to Employment Equity and encourages applications from aboriginal peoples, visible minorities and disabled persons. Only women who are currently citizens or permanent residents of Canada are eligible for the award. Interested candidates are invited to send an application including curriculum vitae and the names of three academic referees no later than February 28, 1993 to Jerry Tomberlin, Chair, Department of Decision Sciences and Management Information Systems, Concordia University, 1455 de Maisonneuve Blvd. West, Montreal, Quebec H3G 1M8.

CHEMISTRY

UNIVERSITY OF ALBERTA - Chemistry - Research Associate - commencing Spring 1993 or as soon thereafter as possible. Qualifications: Ph.D. in analytical chemistry with research experience in laser-induced fluorescence detection in capillary electrophoresis or ame ionization. Salary range: $22,900.00 to $27,500.00 per year. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Send curriculum vitae and three letters of recommendation to Dr. N.J. Dovichi, Department of Chemistry, University of Alberta, Edmonton, Alberta, T6G 2G2. Applications should be received by February 28, 1993. The University of Alberta is committed to the principle of equity in employment. The University encourages applications from aboriginal peoples, disabled persons, members of visible minorities and women.

UNIVERSITY OF MANITOBA - The Department of Chemistry invites applications for a tenure-track Assistant Professor position commencing July 1, 1993 (subject to final budgetary approval). Candidates must possess a Ph.D. and should have post-doctoral, industrial or University teaching experience. All areas of research and teaching will be considered. Applications from female candidates are particularly welcome. Responsibilities include teaching at the undergraduate and graduate levels, committee work, and research. The University has an enrolment of 21,500 undergraduate and 3,250 graduate students. The Department, with 28 academic staff and 13 support staff, actively supports research involving 40 Ph.D. and M.Sc. students and 10 Research Associates, and offers strong teaching programs in all areas of Chemistry including Biochemistry and Biotechnology. Facilities within the department include Bruker AM300, WH90 and WP80 FT-NMR instruments, a single-crystal x-ray diffractometer equipped for small molecule and macromolecule studies and gas-liquid chromatography and high resolution mass spectrometric equipment. The Department also manages a regional NMR facility with a Bruker AM500 spectrometer capable of solution and solid-state studies. The University encourages applications from qualified women and men, including members of visible minorities, aboriginal people, and persons with disabilities. In accordance with Canadian Immigration requirements this advertisement is directed to Canadian citizens and permanent residents. The University offers a smoke-free environment, save for specially designated areas. Salary will be dependent on qualifications and experience. Deadline for receipt of applications is March 1, 1993 or until the position is filled. Applications should contain a curriculum vitae, names and addresses of three referees, copies of university transcripts, and a detailed research proposal. Applicants can expedite matters by having referees write the Department directly. Please address applications to: Dr. J.C. Jamieson, Head, Department of Chemistry, University of Manitoba, Winnipeg, Manitoba, R3T 2N2. Telephone: (204) 474-9321; Fax: (204) 275-0905; E-Mail: chemdpl@ccu.umanitoba.ca.

CHILD STUDIES

BROCK UNIVERSITY - The Child Studies Program of Brock University, one of the interdisciplinary programs of the Faculty of Social Sciences, invites applications for a probationary faculty appointment (in addition to the one already advertised) at the assistant professor level, commencing July 1, 1993 subject to final budgetary approval. The successful candidate is expected to have a background in Developmental Psychology with teaching and research interests in one or more of the areas of developmental disabilities, child and adolescent clinical psychology, and assessment. Experience in program planning and evaluation would be an asset. Required as well are a completed Ph.D., some undergraduate teaching experience, and demonstrated potential for developing a sustained program of independent research and scholarly activity. Applicants should submit by March 1, 1993 a letter of application accompanied by a curriculum vitae, and selected reprints or pre-prints of publications, and arrange to have three letters of reference sent to Dr. Zpollo Marini, Director, Child Studies Program, Brock University, St. Catharines, Ontario L2S 3A1. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Brock University is committed to a positive action policy aimed at reducing gender imbalances among its faculty. Smoking at Brock University is strictly controlled.

CLASSICS

UNIVERSITY OF SASKATCHEWAN - Applications are invited for a tenure-track appointment in Classics at the Assistant professor level, the appointment to date from July 1993. We are seeking a Classicist with an interest in developing interdisciplinary approaches that will draw on related programs in historical anthropology, non-Classical archaeology, and sociology. Duties will include research in Classics and teaching in undergraduate programs in Greek, Latin and Classics in Translation. Ph.D. preferred or near completion. Please send letter of application, C.v., and the names of three referees who are sending letters in support of your candidacy to: N. McCloskey, Head, Department of Classics, University of Saskatchewan, Saskatoon, Sask S7N 0W0. The University of Saskatchewan is committed to the principles of Employment Equity: women candidates, candidates of aboriginal descent, and candidates from other minority groups are especially encouraged to apply. In accordance with Canadian immigration requirements, this advertisement is directed in the first instance to Canadian citizens and permanent residents of Canada. Deadline for application is 26 February 1993. Position is subject to budgetary approval.

COMMUNICATION

UNIVERSITY COLLEGE OF CAPE BRETON - Department of Language, Letters and Communication, Communication Sub-Department. The University College of Cape Breton invites applications for the following positions. Tenure-Track Position (Reference Number COMM930430). A tenure-track Assistant Professor position to teach the introductory courses, voice and articulation, public communication, argumentation and debate or organizational communication. As the candidate may also be called upon to coach the debate team, experience in Canadian Parliamentary Debate would be an asset. While a Ph.D. is preferable, applicants with an M.A. and exceptional scholarship, creative and professional experience may be considered. Sabbatical Leave Position (Reference Number COMM930431). Pending budgetary approval, a one-year sabbatical leave position may be available to teach the introductory courses, persuasion, small group discussion, health communication or research methods. This candidate should hold a Ph.D. or be near completion and possess a record of research and professional contributions. Note: Each faculty member is expected to teach one upper-level course and two introductory sections of either interpersonal communication or a hybrid course (interviewing, small groups, and public communication) per semester. All appointments begin July 1, 1993, and salary is in accordance with the norms of the current collective agreement. In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada. Please send a letter of application, curriculum vitae, graduate transcripts, and three letters of recommendation, no later than April 30, 1993, (Please quote reference number on all documents.) to: Mr. Jack MacLeod, Director, Human Resources, University College of Cape Breton, P.O. Box 5300, Sydney, NS, Canada B1P 6L2, FAX (902) 562-0119.

COMPUTER SCIENCE

DALHOUSIE UNIVERSITY. Applications are invited for a full-time tenure track Assistant Professor (subject to budgetary approval) in the Division of Computing Science. Applicants should have a Ph.D. in Computing Science, a strong active research interests and ability to teach a wide variety of Computing Science courses, including Artificial Intelligence, Computer Architecture, and Computer Graphics. The Division offers an undergraduate programme and a programme leading to a Masters degree in Computing Science. The Department maintains an excellent computing environment including the latest SUN equipment and access to a University maintained Parallel Processor. Applicants should send a covering letter, names of three referees and a c.v. to: Dr. R.P. Gupta, Chair, Department of Mathematics, Statistics and Computing Science, Dalhousie University, Halifax, N.S. B3H 3J5. (Fax 902-494-5130, E-mail gupta@cs.dal.ca). The deadline for applications is March 1, 1993. Dalhousie University is an Employment Equity/Affirmative Action Employer. The University encourages applications from qualified women, aboriginal peoples, visible minorities and persons with disabilities. In accordance with Canadian Immigration requirements, priority will be given to Canadian Citizens and Permanent Residents.

CONCORDIA UNIVERSITY - Department of Computer Science. Applications are invited for visiting faculty, post-doctoral and research associate positions. The department's research interests are distributed computing, VLSI database, software engineering, programming languages, large-scale scientific computing, artificial intelligence, pattern recognition, computer algebra, and combinatorics. Applicants should have a Ph.D. degree in computer science or related field. Those who are on sabbatical and wish to spend a year in our department are also welcome to apply. The university is located in Montreal and the department houses approximately 600 undergraduates, 90 masters and 30 Ph.D. students and has twenty eight full time faculty members. The department and university have excellent laboratory and computing facilities. The department's teaching and research laboratories are supported by a strong team of analysts and technicians. Concordia is committed to Employment Equity and encourages applications from women, aboriginal peoples, visible minorities and disabled persons. All other things being equal, priority will be given to women candidates. Interested applicants should send a resume and the names of at least three references to Chair, Department of Computer Science, Concordia University, 1455 de Maisonneuve Blvd. West, Montreal, Quebec, Canada H3G 1M8; Fax: (514) 848-2830; email: hirling@cs.concordia.ca. In accordance with Canadian immigration requirements, priority will be given to citizens and landed immigrants of Canada.

McGILL UNIVERSITY - The School of Computer Science invites applications for a tenure-track Assistant Professor position in the areas of Computer Graphics/Visualization, Operating Systems, Real Time Systems and Software Validation. This position involves both teaching and research at the undergraduate and graduate levels. Applicants must hold a doctoral degree, must possess a dynamic personality with an outstanding academic record and must demonstrate an effective teaching ability especially in the development of new courses and laboratories. Salary is commensurate with qualifications and experience. The successful candidate may expect to begin in 1993. Applicants should send a curriculum vitea, a statement concerning teaching and research needs and a list of three referees to the Director at the address indicated below. The deadline for receipt of applications is May 31, 1993. Professor R. De Mori, Director, School of Computer Science, Room 318, McConnell Engineering Building, McGill University, 3450 University Street, Montreal, Quebec H3A 2A7. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. McGill University is committed to equity in employment.

UNIVERSITY OF ALBERTA - Department of Computing Science. Applications are invited for a tenure-track position at the Assistant Professor level in the areas of computer graphics and/or human interfaces. Responsibilities include research as well as teaching at both the graduate and undergraduate levels. The Department consists of 35 academic, 29 support staff and offers a graduate program with over 100 M.Sc. and Ph.D. students. Current hardware support for research includes a local area network consisting of a MIPS M/120, a Silicon Graphics 4D/340S computer, over 100 Sun Workstations, four terminal servers, four Fastpath local/k/Ethernet gateways and an SPS-2 64-PE Supercomputer. Current computer graphics facilities include two Silicon Graphics, two DEC and two Sun workstations, a Data Glove,

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UNIVERSITY OF CENTRAL QUEENSLAND

25 Years 1967 - 1992

Department of Civil Engineering and Building

Professor

The Department of Civil Engineering and Building at the University of Central Queensland seeks to appoint an outstanding Civil Engineer as Professor to replace Professor Ian Goulter who will commence his appointment as new Pro-Vice-Chancellor (Academic) within the University in January 1993.

The successful candidate is expected to combine a strong research background with a demonstrated ability in research leadership; to contribute to the development and management of the undergraduate and postgraduate programs within the department, and to provide academic and professional leadership within the Department and the University as a whole.

The Department of Civil Engineering and Building is part of the James Goldston Faculty of Engineering and the appointee may have the opportunity to serve as Head of the Department and/or Dean of the Faculty at some future time.

The University of Central Queensland is in an exciting period of growth and development reflecting the Central Queensland region as a whole which is experiencing some of the most rapid industrial and economic growth in Australia.

The Department of Civil Engineering and Building itself has been successful in attracting industrial research grants and consultancies from within the region and other parts of Australia, and in winning Australian Research Council Grants. The major areas of research in the Department are concrete, masonry and steel, coastal engineering, water resources, geotechnical engineering, transportation and timber and wood products.

The University is located at Rockhampton near the Central Queensland Coast and within easy reach of the Great Barrier Reef. The area is well noted for its year round warm weather, relaxed lifestyle, recreational opportunities and quality of life in general.

Reference no: 92/713

Enquiries: Further enquiries should be directed to Professor Ian Goulter, telephone +61 79 30 9889, facsimile +61 79 30 9382.

Selection criteria is available from the Personnel Section, telephone +61 79 30 9654.

Remuneration: Professor A$77,900 per annum (+A$3,895 p.a. Head of Department allowance if applicable).

Transfer and settling in expenses are available where applicable.

Applicants are requested to forward, in duplicate, applications, quoting the reference number, including full curriculum vitae, certification of stated qualifications and the names, addresses and telephone/facsimile numbers of three referees, to reach the Personnel Officer (Appointments), University of Central Queensland, Rockhampton, Queensland, Australia 4702, no later than 26 March 1993.

The University reserves the right not to make an appointment or to appoint by invitation at any time.

UCQ is an Equal Opportunity Employer

A1253

THE UNIVERSITY OF BRITISH COLUMBIA
Faculty of Medicine
and
VANCOUVER GENERAL HOSPITAL
British Columbia's Health Sciences Centre

DIRECTOR, CLINICAL EPIDEMIOLOGY AND OUTCOME EVALUATION UNIT

The University of British Columbia and Vancouver General Hospital invite applications for a grant-tenure-track faculty position based at Vancouver General Hospital as a member of the University/Hospital network. The successful candidate will lead the development of the Hospital's Clinical Epidemiology and Outcome Evaluation Unit and will be responsible for recruiting additional staff and building the Unit in cooperation with colleagues in the University Department of Health Care and Epidemiology and with the clinical departments at Vancouver General Hospital. The University rank and the salary will be appropriate for the successful candidate's experience and credentials. The Hospital appointment will be as Head of the Hospital Unit and, if appropriate, a cross appointment with a clinical department will be arranged. Preference will be given to individuals with demonstrable interest and expertise in outcome evaluation studies, and with the ability to promote and conduct collaborative research in this field with clinical colleagues. The successful candidate will be an effective team builder prepared to work harmoniously with a wide range of colleagues in all health professions, and will have good communication skills. He or she will have postgraduate qualifications in clinical epidemiology and, preferably, in a clinical specialty. An appropriate Master's Degree or Doctorate would be an asset.

In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. The University of British Columbia and Vancouver General Hospital welcome all qualified applicants, especially women, aboriginal people, visible minorities, and persons with disabilities.

Applications, including a curriculum vitae, the names and addresses of 3 references and a statement of current research interests and activities, should be sent to:

Dr. Charles J. Wright
Vice-President, Medical & Academic Affairs
Vancouver General Hospital
855 West 12th Avenue
Vancouver, B.C. V5Z 1M9

The deadline for application is **March 31, 1993.** Start date **Is July 1, 1993.**

e head-mounted display and a single frame video recorder. Well-supported laboratories exist for AI, database, distributed systems, distributed operating systems, graphics, programming languages, robotics, software engineering, telecommunications, theory and vision/image research. The current salary range minimum is $C40,035 with the appointment level being commensurate with qualifications and experience. Send curriculum vitae, the names of three references and up to three reprints of copies of important publications. New Ph.D.'s should include a copy of their transcript. Apply to: Dr. Paul G. Sorenson, Chair, Department of Computing Science, University of Alberta, Edmonton, Alberta, Canada T6G 2H1. Applications will be accepted until February 28, 1993. The University of Alberta is committed to the principle of equity in employment. The University encourages applications from aboriginal persons, disabled persons, members of visible minorities and women.

UNIVERSITY OF WATERLOO - Department of Computer Science. The University of Waterloo invites applications for two tenure-track faculty positions in Computer Science. The Department is looking for candidates in computer graphics and candidates in algorithms and data structures. In computer graphics, the incumbent will be an active contributor to the Computer Graphics Laboratory and provide leadership in core areas such as information visualization, rendering of user interfaces. In algorithms, the incumbent will complement ongoing research activities within the Data Structures Group, especially in the design and analysis of efficient algorithms for managing data. A Ph.D. in Computer Science or equivalent is required, with evidence of outstanding research accomplishments or potential. Candidates at all levels of experience are encouraged to apply. Rank and salary will be commensurate with experience. The Department of Computer Science composes over 40 full-time faculty members engaged in research and teaching covering a broad spectrum. The Department and its research laboratories are housed in the new 300,000 sq. ft. William G. Davis Computer Research Centre. The Department is a key participant in ITRC: Information Technology Research Centre (a Centre of Excellence funded by the government of the Province of Ontario) that supports basic and applied research in information technology. Applications should include a curriculum vitae and the names of three references and should be directed to the chair: Professor Frank Tompa, Department of Computer Science, University of Waterloo, Waterloo, Ontario, Canada N2L 3G1; fwtompa@uwaterloo.ca. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian Citizens and Permanent Residents. The University of Waterloo encourages applications from qualified women and men, members of visible minorities, native peoples, and persons with disabilities. This appointment is subject to the availability of funds.

UNIVERSITY OF WATERLOO - Department of Computer Science. The University of Waterloo invites applications for a one-year definite term lecturing position in Computer Science with possibility of renewal. The Department is looking for candidates in numerical analysis who will participate in teaching courses related to scientific computation at the intermediate and advanced undergraduate level. Evidence of teaching skills is required, and a Ph.D. in Computer Science or equivalent is an asset. Candidates can expect to be appointed at the rank of lecturer or assistant professor, depending on qualifications. Effective date of appointment: January or May 1993. The Department of Computer Science composes over 40 full-time faculty members engaged in research and teaching covering a broad spectrum. The Department and its research laboratories are housed in the new 300,000 sq. ft. William G. Davis Computer Research Centre. The Department is a key participant in ITRC: Information Technology Research Centre (a Centre of Excellence funded by the government of the Province of Ontario) that supports basic and applied research in information technology. Applications should include a curriculum vitae and the names of three references and should be directed to the chair: Professor Frank Tompa, Department of Computer Science, University of Waterloo, Waterloo, Ontario, Canada N2L 3G1; fwtompa@uwaterloo.ca. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian Citizens and Permanent Residents. The University of Waterloo encourages applications from qualified women and men, members of visible minorities, native peoples, and persons with disabilities. This appointment is subject to the availability of funds.

COUNSELLING

MEMORIAL UNIVERSITY OF NEWFOUNDLAND - Counselling. Sir Wilfred Grenfell College, Memorial University of Newfoundland, invites applications for two positions (1) one tenure-track, (2) one sabbatical replacement in Counselling beginning September 1, 1993 (subject to budgetary approval). Ph.D. or Ed.D. in Educational Psychology, Counselling or a related area preferred. The applicant should be a generalist with background appropriate to counselling undergraduates and familiarity with and experience in a college/university setting. The College teaches the first two years of Memorial University's Arts and Science curriculum and offers a Bachelor of Fine Arts degree. Planning is underway for the expansion to four-year degree granting status in Arts and Science. The College is located in Newfoundland's west coast city of Corner Brook with excellent recreational and cultural facilities and has a population of 30,000. Duties and responsibilities shall include counselling for career, academic and personal concerns, individually or in groups. Rank and salary dependent on qualifications and experience in accordance with the Collective Agreement. A letter of application together with Curriculum Vitae, teaching dossier and names of three references should be submitted to: Professor Adrian Fowler, Vice-Principal, Memorial University of Newfoundland, Sir Wilfred Grenfell College, Corner Brook, NF A2H 6P9. Memorial University is committed to employment equity. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada.

CRIMINOLOGY

THE UNIVERSITY OF OTTAWA, Department of Criminology invites applications for a two year contractually limited appointment beginning July 1, 1993. The position is open at the level of assistant professor or lecturer. Candidates must have a doctorate in a discipline pertinent to criminology or minimally have completed the course work requirements. Priority will be given to candidates with excellent scholarly potential in one or more of the following areas: women and criminal justice, youth and justice, and individual and group intervention. The candidate must be capable of teaching in English or French and have an understanding of the other language. Priority will be given to women candidates who meet the above criteria. In accordance with Canadian immigration requirements, this position is directed primarily to citizens and permanent residents of Canada. Please send your letter of application and curriculum vitae before April 1, 1993 to Alvaro Pires, Director, Department of Criminology, University of Ottawa, 1 Stewart Street, Room 338, Ottawa, Ontario K1N 6N5. Candidates must arrange to have three letters of reference submitted directly to the Department of Criminology before the closing date. This position is conditional upon budgetary approval from the University.

THE UNIVERSITY OF OTTAWA, Department of Criminology invites applications for a full-time tenure track position beginning July 1, 1993. The position is open at the level of assistant professor. Candidates must have a doctorate in a discipline pertinent to criminology and be able to supervise students at the graduate level. Priority will be given to candidates who have demonstrated scholarly excellence in the area of women, criminal justice and social control. Bilingualism is a requirement for tenure at the University of Ottawa. To become eligible for tenure the candidate should be capable of teaching in both languages. Priority will be given to women candidates who meet the above criteria. In accordance with Canadian immigration requirements, this position is primarily directed to citizens and permanent residents of Canada. Please send your letter of application and curriculum vitae before April 1, 1993 to Alvaro Pires, Director, Department of Criminology, University of Ottawa, 1 Stewart Street, Room 338, Ottawa, Ontario K1N 6N5. Candidates must arrange to have three letters of reference submitted directly to the Department of Criminology before the closing date. This position is conditional upon budgetary approval from the University.

DANCE

YORK UNIVERSITY. Faculty of Fine Arts. Department of Dance. Applications are invited for two full-time, 9-month contractually limited teaching positions, from September 1, 1993 to May 30, 1994 (subject to budgetary approval by the University). Applicants must have extensive professional qualifications, and teaching experience in a post-secondary dance programme. The preferred candidate will be a versatile teacher, primarily in areas of studio work, with expertise in the following areas: ballet, ballet repertory, and improvisation for all levels of students. Choreographic expertise would be an asset. Additional responsibilities of the position include service on department and university committees, student advising, directing and assisting with student performances, and generally contributing to the creative, artistic, and scholarly goals of the Department. Salary commensurate with experience and qualifications. Applications, including curriculum vitae and three letters of reference, should be sent to: Dr. Mary Jane Warner, Chair, Department of Dance, Faculty of Fine Arts, Room 240B Centre for Fine Arts, York University, North York, Ontario M3J 1P3. Application deadline is March 10, 1993. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. York University is implementing a policy of employment equity, including affirmative action for women faculty.

DENTISTRY

UNIVERSITY OF SASKATCHEWAN - Full time, Assistant Professor, tenure-track position is available in the Division of Operative Dentistry, Department of Restorative and Prosthetic Dentistry, starting July 1, 1993. Responsibilities include: teaching at the preclinical and clinical level of the predoctoral program, research and service. Requires a DMD/DDS degree and be eligible for licensure in Saskatchewan. Preference will be given to those candidates with teaching and private practice experience, specialty certification or willing to take an advanced degree. Salary and academic rank will be commensurate with training and experience. In accordance with Canadian immigration requirements this advertisement is directed to Canadian citizens and/or permanent residents. Application letters, accompanied by a detailed curriculum vitae and the names and addresses of three references should be sent by February 28, 1993 to: Dr. Fahad Hadavi, Head, Department of Restorative and Prosthetic Dentistry, College of Dentistry, University of Saskatchewan, Saskatoon, Sask. S7N 0W0. The University of Saskatchewan is committed to the principles of Employment Equity.

DIDACTIQUE

UNIVERSITÉ LAVAL - Didactique. Le Département de langues et linguistique de la Faculté des lettres de l'Université Laval désire pourvoir un poste de professeur ou professeure en didactique de l'anglais langue seconde ou étrangère. Poste à temps complet. Date d'entrée en fonction: le 1er juin 1993. Doctoral en didactique des langues secondes ou étrangères ou doctoral en linguistique avec concentration en didactique des langues secondes ou étrangères. Expérience en enseignement de l'anglais langue seconde ou étrangère au primaire ou au secondaire et expérience de la recherche universitaire en didactique des langues orientée vers l'anglais langue seconde ou étrangère. Dossier de publications dans le domaine. Aptitude au travail en équipe. Excellente connaissance de l'anglais et du français. Enseignement, en anglais et en français, dans les programmes de didactique des langues secondes ou étrangères et de langue et linguistique anglaises, notamment de cours de didactique de l'anglais au primaire et au secondaire, de techniques d'enseignement de l'anglais langue seconde ou étrangère, de stages. -Recherche dans le domaine et encadrement d'étudiants/es de 2e et 3e cycles. Conditions d'engagement et traitement selon la convention collective en vigueur entre l'Université Laval et le Syndicat des professeurs de l'Université Laval. Curriculum vitae complet et à jour, un exemplaire des principales publications, ainsi que le nom, l'adresse de trois répondants/es et DMQ cas échéant, la liste des employeurs, à Monsieur le directeur, Département de langues et linguistique, Faculté des lettres, Pavillon Charles-De Koninck, 2289, Université Laval, Sainte-Foy (Québec) Canada, G1K 7P4. L'Université Laval applique un programme d'accès à l'égalité qui consacre la moitié des postes vacants à l'engagement de femmes. Conformément aux exigences prescrites en matière d'immigration au Canada, la priorité sera accordée aux citoyens/nes canadiens/nes et aux résidents/es permanents/es. Date de clôture: le 15 mars 1993.

ECONOMICS

ST. FRANCIS XAVIER UNIVERSITY - Department of Economics. Applications are invited for a one year limited term appointment at the rank of lecturer or assistant professor, depending on qualifications. The position is subject to budgetary confirmation. Ph.D completed or near completion with some teaching experience preferred. Duties involve undergraduate teaching. All areas of specialization will be considered, with particular emphasis on Canadian Economic History and Money and Banking. Letters of application with curriculum vitae and the names of three referees should be sent to: Dr. Santo Dodaro, Chair, Department of Economics, St. Francis Xavier University, Antigonish, Nova Scotia, B2G 1C0, Canada. In accordance with Canadian Immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada. Applications will be accepted until the position is filled.

EDUCATION

ACADIA UNIVERSITY - The School of Education at Acadia University invites applications for a tenure track appointment (position #30210) beginning July 1, 1993. Appointments are normally made at the assistant professor level. Applicants should have a Ph.D. or Ed.D. degree by the appointment date. Teaching will include both undergraduate and graduate responsibilities in Special Education. Other duties will include research and student teaching supervision. Applicants should submit a letter of application and curriculum vitae, and arrange for three letters of recommendation to be sent to: Dr. Norm Watts, Chairperson, Selection Committee, School of Education, Acadia University, Wolfville, NS B0P 1X0. The closing date for applications is March 1, 1993. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Acadia University is an Equal Opportunity Employer, and women candidates are especially encouraged to apply.

ACADIA UNIVERSITY - The School of Education at Acadia University invites applications for a tenure track appointment (position #30207) beginning July 1, 1993. Appointments are normally made at the assistant professor level. Applicants should have a Ph.D. or Ed.D. degree by the appointment date, and will teach in the areas of Special Education (inclusive programming) and Curriculum and Instruction (Elementary Science). Teaching will include undergraduate responsibilities in Special Education and Elementary Science and graduate responsibilities in Special Education. Other duties will include research and student teaching supervision. Applicants should submit a letter of application and curriculum vitae, and arrange for three letters of recommendation to be sent to: Dr. Norm Watts, Chairperson, Selection Committee, School of Education, Acadia University, Wolfville, NS B0P 1X0. The closing date for applications is March 1, 1993. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Acadia University is an Equal Opportunity Employer, and women candidates are especially encouraged to apply.

DALHOUSIE UNIVERSITY - Applications are invited for a position in the School of Education, Dalhousie University, at the Associate/Assistant Professor rank in Adult Education. While this position is a two-year limited term appointment, there is a strong likelihood that it will become a tenure-track position. Candidates should have publications, successful teaching and relevant field experience in Adult Education. This position requires a doctoral degree. Duties include teaching courses in Adult Education, supervising graduate research and conducting research. The emphasis of the School of Education is on Foundations and critical studies. Dalhousie University is an Employment Equity/Affirmative Action employer. The University encourages applications from women, aboriginal peoples, visible minorities and persons with disabilities. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. The starting date is July 1, 1993. Qualified candidates should send their curriculum vitae and three references to Dr. Keith Sullivan, Director, School of Education, Dalhousie University, Halifax, Nova Scotia, B3H 3J5 by March 31, 1993.

BROCK UNIVERSITY - Education: Academic Appointment. Faculty of Education, Pre-Service Department, Science Education, Educational Psychology, School Law. Applications are invited for probationary tenure-stream appointments in the areas indicated above. Preferred candidates should possess a doctorate or equivalent with professional and academic background in either science, educational psychology or school law. Successful elementary and/or secondary teaching experience is essential. In addition, the successful candidate requires a knowledge of classroom processes, methodology and elementary or secondary school curriculum and is expected to teach, supervise and counsel pre-ser-

Director Certificate Programs

The University of Calgary Faculty of Continuing Education invites applications for a Director, Certificate Programs, effective July 1, 1993. This is a tenure-track position at the Assistant Professor level. The primary responsibility of the Director is the maintenance of the existing Management Certificate Programs involving approximately 4,000 student registrations and the active pursuit and development of additional certificate programs to meet the needs of agencies and individuals. Candidates should have experience in Continuing Professional Education and possess a graduate degree (doctorate preferred) in an appropriate discipline. The Director will be expected to contribute to the conceptual development of adult programs, demonstrate professional judgment and skills with respect to the design, implementation and evaluation of programs, work effectively with academic colleagues and community organizations; recruit, select and upgrade teaching staff, and assume responsibility for the overall management of the program area. As an academic appointee it is expected that in addition to program responsibilities the successful candidate will have an interest and be involved in teaching, programming, scholarship and service activities. In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada. The University of Calgary has an Employment Equity Program and encourages applications from all qualified candidates, including women, aboriginal people, visible minorities and people with disabilities. The University offers a Dual Career Assistance Program for spouses. Applications, including a curriculum vitae and the names and addresses of three referees, should be sent by March 31, 1993 to: Dr. D.M. Kirby, Dean, Faculty of Continuing Education, The University of Calgary, 2500 University Drive N.W., Calgary, Alberta T2N 1N4.

Learning French makes a world of difference

CPF Canadian Parents for French
Box 8466, Ottawa, Ontario K1G 3H9

Vice President (Saint John) University of New Brunswick

Reporting to the President, you will be a member of the senior management team of the University. As both the chief academic and chief administrative officer of the campus, you will be responsible for leading the Saint John Campus and, along with the President, will develop and maintain excellent relations in the Saint John community.

As the Vice President, you should have proven leadership and administrative abilities acquired at a senior level, demonstrated academic credentials and experience, and the capacity to communicate effectively with faculty, staff, students, alumni and members of the non-university community.

The University of New Brunswick in Saint John is a commuter-oriented campus overlooking the picturesque Kennebecasis River. Current construction of its first on-campus residence will add a new and rich dimension to campus life. With its own academic Senate, the campus has significant autonomy yet enjoys strong cooperative relationships with the Fredericton campus. Since it began receiving students in 1964, the Saint John campus has, and continues to enjoy, rapid growth. It now has a full-time enrolment of 1600, with another 1400 students enrolled on a part-time basis. The campus employs 180 full-time staff and faculty members.

Expressions of interest or nominations, should be forwarded, in confidence, to Mr. Donald C. Moors, Partner, The Coopers & Lybrand Consulting Group, P.O. Box 789, 801 Brunswick House, Saint John, N.B., E2L 4B9, Telephone (506-632-1810), Facsimile (506-632-8997). Closing date for submissions is March 15, 1993.

In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. The University of New Brunswick is commited to the principle of employment equity.

The Coopers & Lybrand Consulting Group

Memorial
University of Newfoundland

Chair in Child Protection School of Social Work

Applications and nominations are invited for the position of Chair in Child Protection, School of Social Work, Memorial University of Newfoundland. The incumbent to this position will undertake and develop a program of research in the area of child protection and child abuse, and will support and promote relevant research by academics and professionals. In addition, the successful candidate will engage in activities that lead to interdisciplinary co-ordination, education, and training around child protection/abuse. The candidate should have a record of teaching, scholarship and community service that is commensurate with a senior full professor. Creativity, critical thinking and a commitment to the profession are highly valued. The appointment is for a period of five years, renewable.

Memorial University has its main campus in St. John's, with satellite campuses in Corner Brook, St. Pierre et Miquelon, and Harlow, England. The university has approximately 14,500 undergraduates and 1,200 graduate students. The School of Social Work offers a master of social work, bachelor of social work and a diploma program in clinical counselling for addictions. Enrolment in the school is approximately 45 graduate students and 180 undergraduate students. The School of Social Work is one of several professional schools at Memorial University and enjoys strong collaborative relationships with the Faculties of Medicine and Education, the School of Nursing, the Student Counselling Centre, and the Institute of Social and Economic Research. In addition, the school is actively involved with social work agencies and organizations both in the province and across Canada.

Applicants must have a MSW and a DSW/PhD in Social Work or a related field. They should also have a demonstrated record of practice experience, leadership, research and publication in child abuse prevention/treatment and/or child protection. Review of applications will begin **March 1, 1993** and will continue until a suitable candidate is found. Nominations and applications should be submitted to:

Dr. R.A. Klein, Chair
Chair in Child Protection Search Committee
School of Social Work
Memorial University of Newfoundland
St. John's, NF A1C 5S7
E-mail: RKLEIN@KEAN.UCS.MUN.CA

Letters of application should be accompanied by a curriculum vitae. The names of at least three references will be required. In accordance with Canadian immigration requirements, priority is given to Canadian citizens and permanent residents of Canada. Memorial University is committed to employment equity.

vice student teachers. The successful candidate should be prepared to participate in an active research program, be able to advise and supervise graduate students on theses and projects and be involved in in-service education programs. Rank and Salary: While preference will be given to appointments at the Assistant Professor level, rank and salary will be commensurate with qualifications and experience. Date of Appointment: July 1, 1993. All positions are subject to budgetary approval. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Brock University is committed to a positive action policy aimed at reducing gender imbalance in faculty; qualified women candidates are especially encouraged to apply. Smoking at Brock University is strictly controlled. Applications including a curriculum vitae and the names of three or more referees should be forwarded by March 31, 1993 to: Dr. R. Terrance Boak, Dean, Faculty of Education, Brock University, St. Catharines, Ontario L2S 3A1; Telephone Number (416) 688-5550, Ext. 3712; Fax Number (416) 685-4121.

LAKEHEAD UNIVERSITY - The School of Education at Lakehead University invites applications for a probationary (tenure-track) position as Co-ordinator of Field Experience. Applicants for this position should have completed a doctoral degree in any area of education, and should have school teaching experience. Duties will include implementing the School's practice teaching program and may involve additional teaching pre-service (undergraduate) courses, teaching and supervision at the graduate (Masters) level, and supervision of student teaching practice. Some off-campus teaching may be required. Salary and rank will be commensurate with qualifications and experience. This position is subject to final budgetary approval and the start date will be August 1, 1993. Applicants should submit a curriculum vitae and the names and addresses of three referees to: Dr. A.D. Bowd, Director, School of Education, Lakehead University, 955 Oliver Road, Thunder Bay, Ontario, P7B 5E1. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Lakehead University is committed to employment equity and encourages applications from women, members of visible minorities, aboriginal peoples, and persons with disabilities.

LAKEHEAD UNIVERSITY - The School of Education at Lakehead University invites applications for the position of Chair of Graduate Studies and Continuing Teacher Education commencing August 1, 1993. Duties will include administration of the Master of Education and Continuing Education programs. The graduate program enrols approximately 90 students and there are over 400 students registered in continuing education courses in Thunder Bay and small centres in Northwestern Ontario. The successful candidate will be expected to carry an appropriate combination of graduate and undergraduate teaching and supervision, and to maintain an active program of research and scholarship. Some off-campus teaching may be required. The candidate should have a strong record of research, scholarship and publication. Preference will be given to persons with a background in Educational Foundations. An earned doctorate and teaching experience are required. Rank will be commensurate with qualifications and experience. This position is advertised subject to budgetary approval. Applicants should submit a curriculum vitae and the names and addresses of three referees to: Dr. A.D. Bowd, Director, School of Education, Lakehead University, 955 Oliver Road, Thunder Bay, Ontario, P7B 5E1. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Lakehead University is committed to employment equity and encourages applications from women, members of visible minorities, aboriginal peoples, and persons with disabilities.

EDUCATIONAL FOUNDATIONS

UNIVERSITY OF ALBERTA - The Department of Educational Foundations invites applicants for a position at the Assistant Professor level who would make a significant contribution to teaching and research in the field of First Nations Education. The appointment will be effective as of July 1st, 1993, depending upon the availability of funds. The Department offers undergraduate courses which deal with Native education from historical and social science perspectives. Native education also has an important place in the Department's graduate programs in International/Intercultural education. The Department has well established graduate programs in anthropology, history, philosophy and sociology and has a commitment to gender studies. A doctoral degree in the Social Sciences with an emphasis on Native Studies is preferred but any relevant area of prior preparation will not be excluded. Applicants currently in a doctoral program will be considered with the expectation that they will complete their doctoral degree within a specified time period. Applicants should be knowledgeable about current developments in Native Education. Individuals of an aboriginal background are specially invited to apply. Facility in a First Nations language will be an asset. Salary Range for Assistant Professor is $40,035 to $57,003. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Applications accompanied by a curriculum vitae and relevant scholarly papers should be submitted by March 31, 1993 to Dr. Bacchus, Chair, Educational Foundations, 5-109 Education North, University of Alberta, Edmonton, Alberta T6G 2G5. The University of Alberta is committed to the principle of equity in employment. The University encourages applications from aboriginal persons, disabled persons, members of visible minorities and women.

ENGINEERING

UNIVERSITY OF BRITISH COLUMBIA - Department of Civil Engineering. Applications are invited for a tenure track position at the Assistant Professor level in the field of geo-environmental engineering. The successful candidate will be expected to be strongly involved in graduate teaching, research and interaction with industry, and to take part in the teaching of general undergraduate courses related to geotechnical and environmental engineering. Specialization is sought within the following areas: groundwater contamination, contaminant transport in soils, chemical and biological reaction of contaminants within soils and water, site assessment and remediation, and related environmental effects. Qualifications should include a Ph.D. in Engineering or a related field. Relevant industrial experience would be an asset. The deadline for applications is March 31, 1993, with an appointment to be made effective July 1, 1993, or as soon as possible thereafter. The position is subject to final budgetary approval at a salary commensurate with qualifications. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. Please submit an application, including a personal resume and the names of three referees to: Dr. M. Isaacson, Professor and Head, Department of Civil Engineering, University of British Columbia, 2324 Main Mall, Vancouver, B.C., Canada V6T 1Z4. The University of British Columbia welcomes all qualified applicants, especially women, aboriginal people, visible minorities, and persons with disabilities.

UNIVERSITY OF BRITISH COLUMBIA - The Department of Metals and Materials Engineering of the Faculty of Applied Science, the University of British Columbia, invites applications for the post of Assistant Professor in Metals and Materials Engineering. This is a grant-tenure track position, with an initial two year term, and requires that the successful applicant participate in undergraduate and graduate level teaching and conduct an independent research program. Applicants should have a Ph.D. in Metallurgical/Materials Engineering, or other relevant disciplines, with a strong background in hydrometallurgy. This position is to be funded from the Industrial Research Chair in Hydrometallurgy, (David Dreisinger - Chair Holder). The successful applicant will be expected to collaborate with Dr. Dreisinger and with the sponsoring companies. This will involve making visits to Chair supporting companies and presenting seminars and workshops to the technical staff. The successful applicant is also expected to seek external funding and develop new areas for metals and materials processing research. The University of British Columbia welcomes all qualified applicants, especially women, aboriginal people, visible minorities, and persons with disabilities. In accordance with Canadian immigration requirements, this advertisement is directed towards Canadian citizens and permanent residents of Canada. The starting date is July 1, 1993. Applications including resume and references should be sent by March 31, 1993 to: Dr. T.R. Meadowcroft, Head, Department of Metals and Materials Engineering, The University of British Columbia, 309-6350 Stores Road, Vancouver, B.C., V6T 1Z4 Canada.

CONCORDIA UNIVERSITY - The Department of Mechanical Engineering at Concordia University is seeking applications for a full-time tenure-track faculty position. The Department offers B.Eng., M.Eng., M.A.Sc. and Ph.D. programs and has a well-established and well-funded faculty research activity. Applicants should have a Bachelor in Mechanical Engineering and a Ph.D., preferably in Mechanical Engineering with a strong background in the theory and practice of Vehicular Structural Dynamics and Control. They should have a high potential for excellence in teaching, supervision of graduate students and a proven ability to undertake independent research. The areas of specialization required for the position are: Modeling, Control and Design of Flexible Vehicle Structures; Multi-Body Dynamics and Integrated Structural and Control Design. The successful candidate will be expected to seek external funding for research, demonstrate scholarly productivity through publications, and develop fruitful contacts with industry. An interest in all this vacancy with an assistant professorship; however consideration for associate professorship will also be given. Salaries will be competitive. Applications, including detailed curriculum vitae and names of three referees, should be sent to Dr. M.O.M. Osman, Chair, Department of Mechanical Engineering, Concordia University, 1455 de Maisonneuve Blvd. West, Montreal, Quebec, H3G 1M8. In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada. Concordia University is committed to Employment Equity and encourages applications from women, aboriginal peoples, visible minorities and disabled persons. All this being equal, women candidates shall be given priority.

CONCORDIA UNIVERSITY - The Department of Mechanical Engineering at Concordia University is seeking applications for a full-time tenure-track faculty position in the Industrial Engineering Program. The Department offers B.Eng., M.A.Sc. and Ph.D. programs and has well-established and well-funded faculty research activities. The Industrial Engineering Program has a strong emphasis in the area of manufacturing systems. Applicants must hold a bachelor degree in Mechanical or Industrial Engineering and Ph.D. in Industrial Engineering with a commitment to research and teaching at the undergraduate and graduate level in the following areas: engineering economy; inventory control; value engineering; facilities planning; quality control; and simulation. The successful candidate will be expected to seek external funding for research, demonstrate scholarly productivity through publications, and develop fruitful contacts with industry. It is intended to fill this vacancy at the assistant professor level starting June 1, 1993. Applications, including detailed curriculum vitae and names of three referees, should be sent prior to February 28, 1993 to Dr. M.O.M. Osman, Chair, Department of Mechanical Engineering, Concordia University, 1455 de Maisonneuve Blvd. West, Montreal, Quebec, H3G 1M8. In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada. Concordia University is committed to Employment Equity and encourages applications from women, aboriginal peoples, visible minorities and disabled persons. All this being equal, women candidates shall be given priority.

UNIVERSITY OF BRITISH COLUMBIA - Director, Orthopaedic Engineering Research. The Department of Orthopaedics at The University of British Columbia is seeking a Director of Research in the fields of Biomedical Engineering and Orthopaedics. The position would involve the initiation and supervision of a wide variety of projects in collaboration with orthopaedic faculty and residents, as well as investigators from other disciplines. The successful candidate would have executive authority over the research budget of the Department, would be directly responsible for the management of engineering research personnel, and would be expected to engage in selected research projects directly as a principal or co-principal investigator. The Director of Orthopaedic Research will report directly to the Head of the Department of Orthopaedics. A productive background in grant applications and publications would be expected, as well as strong executive interpersonal skills. Experience and success in collaboration with industry, particularly with respect to the development and evaluation of new surgical devices, would be considered an asset. The candidate must hold a Doctorate in Engineering, preferably in Biomedical Engineering, and have the academic credentials to qualify for a dual appointment in the Faculty of Medicine (Orthopaedics) and the Faculty of Applied Science. This tenure track position will be at the rank of Associate Professor. Salary will be commensurate with experience and qualifications. This appointment is subject to final budgetary approval. In accordance with Canadian immigration requirements, this ad is directed to Canadian citizens and permanent residents. UBC welcomes all qualified applicants, especially women, aboriginal people, visible minorities, and persons with disabilities. Starting date will be July 1, 1993. Please reply by April 30, 1993 along with your CV to: Dr. R.W. McGraw, Professor and Head, Department of Orthopaedics, University of British Columbia, 3rd Floor, 910 West 10th Ave., Vancouver, BC V5Z 4E3.

LAKEHEAD UNIVERSITY - The Department of Mechanical Engineering at Lakehead University invites applications for a probationary (tenure-track) position at the Assistant Professor level. Applications are invited from Mechanical Engineers in all areas but emphasis will be given to persons specializing in solid mechanics with an interest in one or more of the following areas: vibrations and dynamics, machine design, computational mechanics and stress analysis. Qualified women candidates are encouraged to apply. Applicants should hold a Ph.D. degree and have a demonstrable ability to teach effectively. They should have excellent communication skills, a desire to work closely with industry, and be eligible for registration as a professional engineer in Ontario. Past teaching or professional engineering experience will be an important consideration in the selection of the successful candidate. The successful applicant will be expected to develop a vigorous research activity, and participate in other educational and professional activities. The position is to commence on August 1, 1993, and is subject to final budgetary approval. Applications, including curriculum vitae, statement of research objectives and the names of three referees should be addressed to: Dr. J.G. Locker, Director, School of Engineering, Lakehead University, 955 Oliver Road, Thunder Bay, Ontario, P7B 5E1. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Lakehead University is committed to employment equity and encourages applications from women, members of visible minorities, aboriginal peoples, and persons with disabilities.

UNIVERSITY OF WATERLOO - The Department of Electrical and Computer Engineering at the University of Waterloo is seeking candidates for appointment to tenure track faculty positions. Applications are invited in the areas of communications, digital circuits or systems, computer software systems and software engineering, semiconductor devices (including optoelectronic devices and integrated circuits), or electrical systems (transmission, distribution and utilization). The department also invites applications for definite-term appointments in information technology with preference given to persons specializing in computer networks and communications, and microelectronics. The level of the appointments and salary will be commensurate with the qualifications of the candidate. The candidate must have a doctoral degree and a strong commitment to research and teaching. It is the intention of the University of Waterloo to fill its vacancies with recent Ph.D. graduates appointed as Assistant Professors wherever possible. Candidates should send their resume to: Dr. R.H. MacPhie, Chair, Faculty Search Committee, Department of Electrical and Computer Engineering, University of Waterloo, Waterloo, Ontario, Canada N2L 3G1. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. The University of Waterloo encourages applications from qualified women and men, of visible minorities, native people, and persons with disabilities. This appointment is subject to the availability of funds.

ENGLISH

UNIVERSITY OF PRINCE EDWARD ISLAND - English. We invite applications for a tenure-track position (subject to budgetary approval) in the Department of English, at the Assistant Professor level. Applicants should have a Ph.D. or be very close to completion. For this position, dedication to and demonstration of excellence in undergraduate teaching are of equal importance to scholarly accomplishment. Candidates should have a strong background in Literary Theory and Twentieth Century Non-dramatic Literature. They should also be flexible and versatile enough to share responsibility for selected courses in other areas, as the opportunity or need arises. Instructors in the department teach six semester-long undergraduate courses annually. A typical teaching assignment is apportioned: one-third to upper-level specialized courses, one-third to introductory literature, sophomore survey, or other sophomore courses, and one-third to first-year composition courses. Salary is commensurate with qualifications and experience. Send letter of application, curriculum vitae, copies of any recent publications, three letters of reference, and evidence of ability to teach, including course evaluations and statement of teaching philosophy to: Dr. Richard Lemm, Chair, Department of English, University of Prince Edward Island, Charlottetown, P.E.I. C1A 4P3. The effective date of the appointment is July 1, 1993. The closing date for receipt of applications and supporting material is March 15, 1993. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

THE UNIVERSITY OF REGINA, Department of English, is now inviting applications for a second tenure-track position at the Assistant Professor level, effective July 1, 1993 (subject to budget approval). The successful candidate for this position will have expertise in one or more of the following areas: literature and literature (with an interest in composition), Elizabethan and Jacobean drama with emphasis on Shakespeare, 18th Century literature, 19th and 19th century English fiction, Victorian literature, and Post-Colonial literature. Applicants should have a Ph.D., teaching experience, and publications. Applicants should send their curriculum vitae and arrange for the forwarding of three letters of reference and undergraduate and graduate transcripts to: Professor Dan de Vlieger, Dean, Faculty of Arts, University of Regina, Regina, Saskatchewan, S4S 0A2. The closing date for applications is March 15, 1993. The University of Regina is committed to employment equity. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

THE UNIVERSITY OF LETHBRIDGE - Faculty of Arts and Science, Department of English. Title: Assistant Professor; probationary (tenure-track) position, subject to budgetary approval. Qualifications: Ph.D. by the effective date of appointment. Applicants are invited to apply for a position in the following areas: Drama - demonstrated versatility in teaching dramatic literature, including but not limited to modern and contemporary British, American, Canadian and European drama, and preferably practical theatrical experience and interests. In addition, some expertise in any or all of the following would be helpful: Language and Rhetoric, Commonwealth and peripheral literatures, Children's literature. In accordance with Canadian Immigration Regulations, this advertisement is directed to Canadian citizens and permanent residents of Canada. The University aspires to hire individuals who have demonstrated potential for excellence in teaching, research and scholarship. Women and men are encouraged to apply for this position. Responsibilities: The successful candidate is expected to be dedicated to and demonstrate excellence in undergraduate teaching in the literature arts tradition, at all levels of the undergraduate experience. Salary (1992-93): Assistant Professor $37,350 minimum per annum. Applications: Send a letter of application, curriculum vitae, copies of any recent publications, the names of three referees (who have been requested to send letters), and evidence

TRENT UNIVERSITY

invites applications for the position of

PRESIDENT

Trent, founded in 1964, specializes in high quality liberal undergraduate education where the emphasis is on the individual student. The University has a relatively small graduate program and a vigorous research emphasis. The 1400-acre main campus is set in the rolling hills of the Kawartha Lakes region on the banks of the Otonabee River at the northern city limits of Peterborough. The University has 3800 full-time and 1800 part-time students, 320 faculty, 360 staff and a 1992-93 operating budget of $37 million.

The President, as chief executive officer and the Chair of Senate, is responsible for supervising and directing the implementation of the educational policy of the University and its general administration. The President is also the Vice-Chancellor and has traditionally taught a course in one of the University's departments or interdisciplinary programs.

Nominations and applications, including a curriculum vitae and names of three referees, should be submitted in confidence by March 31, 1993 to:

Presidential Search Committee
c/o Nancy Smith
University Secretary
Trent University
Peterborough, Ontario K9J 7B8

In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Trent University is committed to employment equity, welcomes diversity in the workplace, and encourages applications from all qualified applicants including women, members of racial minorities, aboriginal peoples and persons with disabilities.

The University of Manitoba
Faculty of Social Work

FACULTY POSITIONS
(Thompson, Manitoba)

The Faculty of Social Work at the University of Manitoba invites applications for two full-time faculty positions (contingent appointment) for the B.S.W. program at Thompson, Manitoba. The B.S.W. degree is a generalist program with a special emphasis on social work practice in the North.

The successful applicant will be responsible for classroom teaching and field instruction. There are approximately 60 students in the program and five faculty persons on site.

Desired Qualifications: M.S.W. preferred: B.S.W. and extensive practice experience will be considered; teaching experience with adult learners preferred; demonstrated ability to work with Aboriginal students and organizations; knowledge of/or experience in northern settings; familiarity with affirmative action programs. Qualifications being equal, preference will be given to Aboriginal applicants.

Successful applicants will have experience or expertise in one or both of the following areas: Social Welfare Policy, Social Work Practice in Aboriginal cultures. Rank and Salary are dependent upon qualifications and experience. Starting date for the position is July 1, 1993.

The University of Manitoba encourages applications from qualified women and men, including members of visible minorities, Aboriginal people and persons with disabilities. The University (Thompson location) offers a smoke-free environment. This advertisement is directed to Canadian citizens and permanent residents.

Applications (including curriculum vitae and the names of three references) will be received until **FEBRUARY 28, 1993**. Send to: **Professor Ranjan Roy, Chair, Recruitment and Hiring Committee, Faculty of Social Work, University of Manitoba, Winnipeg, Manitoba, R3T 2N2.**

of ability to teach, including course evaluations and statement of teaching philosophy to: P. Upton, Chair, Department of English, The University of Lethbridge, 4401 University Drive, Lethbridge, Alberta T1K 3M4. Effective Date: 1 July 1993. Closing Date: 31 March 1993.

THE UNIVERSITY OF LETHBRIDGE - Faculty of Arts and Science, Department of English. Title: Three Assistant Professors; ten-month term appointment in each case, subject to budgetary approval. Qualifications: Ph.D. or very close to completion with some teaching experience. The courses we need to have taught are mostly first- and second-year courses in language, rhetoric, poetry, drama, prose fiction and Canadian literature. In accordance with Canadian Immigration Regulations, this advertisement is directed to Canadian citizens and permanent residents of Canada. The University aspires to have individuals who have demonstrated potential for excellence in teaching, research and scholarship. Women and members are encouraged to apply for these positions. Responsibilities: The successful candidate will teach a total of five semester-long courses over the two semesters of a ten-month appointment. We are seeking applicants with a demonstrated commitment to excellence in undergraduate teaching and scholarship. Salary (1992-93): Assistant Professor $37,350 minimum per annum. Applications: Send a letter of application, curriculum vitae, copies of any recent publications, the names of three referees (who have been requested to send letters), and evidence of ability to teach, including course evaluations and statement of teaching philosophy to: P. Upton, Chair, Department of English, The University of Lethbridge, 4401 University Drive, Lethbridge, Alberta T1K 3M4. Effective Date: 01 August 1993. Closing Date: 31 March 1993.

CONCORDIA UNIVERSITY - The English Department of Concordia University invites applications for a ten-month limited-term leave-replacement appointment at the rank of Assistant Professor, from August 1, 1993 to May 31, 1994. Candidates should have a completed Ph.D. and qualifications in the Medieval period. Concordia University is committed to Employment Equity and encourages applications from women, aboriginal peoples, visible minorities and disabled persons. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. All things being equal, women candideles shall be given priority. Applicants should send a curriculum vitae and samples of written work, and arrange to have three (3) letters of reference, sent to Professor Howard Fink, Acting Chair, Department of English, Concordia University, 1455 de Maisonneuve Blvd. West, Montreal, Quebec H3G 1M8 before the deadline of March 31, 1993.

CONCORDIA UNIVERSITY - The Department of English invites applications for a 10-month (August 1, 1993 to May 31, 1994) limited term sabatical replacement position for an accomplished playwright at the rank of Assistant Professor. Teaching experience is a requirement. Interested individuals should forward a letter of application and a detailed curriculum vitae to: Dr. Howard Fink, Acting Chair, Department of English, Concordia University, 1455 de Maisonneuve Blvd. West, Montreal, Quebec H3G 1M8. The deadline for applications is March 31, 1993. In accordance with Canadien immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Concordia University is committed to employment Equity and encourages applications from women, aboriginal peoples, visible minorities and disabled persons. All things being equal, women candidates shall be given priority.

MEMORIAL UNIVERSITY OF NEWFOUNDLAND - English Language and Literature. Sir Wilfred Grenfell College, Memorial University of Newfoundland, invites applications for two one year contractual positions in the Department of English beginning September 1, 1993 (subject to budgetary approval). Candidates must be prepared to teach first-year English as well as courses at the third and/or fourth year. One or two of the appointments will require sufficient expertise in dramatic literature to teach introductory world drama and a more specialized drama course. Preference will be given to candidates holding a Ph.D. or equivalent and teaching experience at the University level. Salary and rank dependent upon qualifications and experience in accordance with the Collective Agreement. Sir Wilfred Grenfell College teaches the first two years of Memorial University's Arts and Science curriculum and offers a Bachelor of Fine Arts degree. Planning is underway for the expansion to four-year degree granting status in Arts and Science. The College is located in Newfoundland's west coast city of Corner Brook with excellent recreational and cultural facilities and a population of 30,000. A letter of application together with Curriculum Vitae, teaching dossier and names of three references should be submitted to: Professor Adrian Fowler, Vice-Principal, Memorial University of Newfoundland, Sir Wilfred Grenfell College, Corner Brook, NF A2H 6P9. Memorial University is committed to employment equity. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada.

ENVIRONMENTAL STUDIES

YORK UNIVERSITY. Faculty of Environmental Studies. Applications are invited for a contractually limited position for at least two years, at the Assistant Professor level, beginning July 1, 1993, subject to budgetary approval, in a combination of the areas of critical pedagogy, creativity and communication, and adult learning. The Faculty adopts a broad definition of "environmental studies", including natural, built, social and organizational environments. The successful applicant will be expected to teach and advise students at the undergraduate and graduate levels and have demonstrated ability in practice and theory in their area of expertise. Applicants should hold a PhD degree in a relevant field or have equivalent academic or professional experience. The Faculty expects applicants to demonstrate enthusiasm for and competence in advising students in a highly individualized program; commitment to interdisciplinary education, research, and collegial collaboration therein; and explicit commitment to explore the relationships underlying nature and society in their research and teaching. Familiarity with appropriate uses of microcomputers in their area of expertise will be regarded as an advantage, as will university teaching experience. Letters of application should address the stated Faculty approach and focus, and should include a CV and the names of three referees familiar with the applicant's academic and professional work. Applications, to be received by March 1, 1993, should be sent to: David V.J. Bell, Dean, Faculty of Environmental Studies, York University, North York, Ont. M3J 1P3. York University is implementing a policy of employment equity, including affirmative action for women faculty. In accordance with immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

FAMILY MEDICINE

UNIVERSITY OF TORONTO - Chief, Chronic Care Service. The Queen Elizabeth Hospital, Toronto, is dedicated to providing complex, specialized rehabilitation and supportive care for people with major disabilities resulting from illness, injury or the aging process, and to the pursuit of excellence and innovation in its service, teaching and research programs. The Hospital is affiliated with the University of Toronto and collaborates in two locations—a 300-bed facility located within one block of the University, and a 300-bed facility located in the southwest area of Toronto. The Hospital seeks a Chief, Chronic Care Service to provide clinical leadership within the program and academic direction to a wide range of students rotating through the Service. The successful candidate will have a CCFP(c) or equivalent; be eligible to practise medicine in Ontario; be recognized as a skilled practitioner in caring for the chronically ill and disabled; have considerable experience as a teacher, and be committed to developing research activities within the Service, will have superior leadership qualities and planning abilities, preferably with previous experience in an administrative role; and a proven capability in working effectively within a multidisciplinary team environment. The successful candidate must be eligible for an academic appointment as Assistant/Associate Professor within the Department of Family and Community Medicine, Faculty of Medicine, University of Toronto. Applications are encouraged from men and women, members of visible minorities, aboriginal peoples, and persons with disabilities. In accordance with Canadian immigration requirements, priority will be given to qualified candidates who are Canadian citizens or permanent residents of Canada. Appointment by July 1993 is preferred. Applications or nominations should be submitted by 28 February, 1993, with curriculum vitae to: Chair, Search Committee, c/o Ms. C.A. Nordal, President, The Queen Elizabeth Hospital, 550 University Avenue, Toronto, Ontario M5G 2A2.

THE UNIVERSITY OF WESTERN ONTARIO - Department of Family Medicine, The University of Western Ontario seeks a Family Physician with interest and experience in caring for persons with Developmental Disabilities. This full-time academic position is situated in the Southwestern Regional Centre, located near Blenheim, Ontario. Responsibilities include care (shared with one other full-time clinician) for approximately 500 residents of the Centre and academic development of teaching and research initiatives in collaboration with the Department of Family Medicine. This is an opportunity to develop and supervise innovative approaches to medical and health care intervention strategies for community-based and centre-based patients. The successful candidate will have a general licence to practice medicine in Ontario and Certification by the College of Family Physicians of by the Royal College of Physicians and Surgeons (or their equivalent). The position is funded by the Southwestern Regional Centre for 5 years, renewal subject to determination of continuing need and resources available. A job-sharing or part-time arrangement is possible within the clinic. The University of Western Ontario is committed to employment equity, welcomes diversity in the workplace, and encourages applications from all qualified individuals including women, members of visible minorities, aboriginal persons, and persons with disabilities. In accoidance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permenent residents of Canada. Positions are subject to budget approval. Reply in confidence with a curriculum vitae and the names of three referees by March 1st, 1993 to: Dr. Brian Hennen, Professor and Chair, Department of Family Medicine, Room K101, Kresge Building, The University of Western Ontario, London, Ontario, Canada N6A 5C1.

FINANCE

UNIVERSITY OF REGINA - Applications are invited for one tenure track position in Finance. Specialization in Corporate Finance is preferred, however, other areas of finance will be considered. Candidates should have completed or be near completion of Ph.D. Appointments will commence July 1, 1993, will be made at the Assistant or Associate level. The Faculty of Administration offers a four year undergraduate program which has an optional co-op work/study component. The Faculty also offers a part-time Masters of Administration degree. Applications should be sent to Dr. John Turtle, Dean, Faculty of Administration, University of Regina, Regina, Saskatchewan, Canada, S4S 0A2. Telephone (306) 585-4162 FAX (306) 585-4805. The University of Regina is committed to employment equity. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

FRENCH

SIMON FRASER UNIVERSITY - Department of French. Lecturer - French 1993-95. The Department of French has a full position to be filled in the Department of French with duties relating to the mounting and teaching of Elementary and Intermediate French Language courses. The position is initially for two years (September 1, 1993 - August 30th, 1995). It entails 12 hours of teaching in each of the Fall and Spring semesters and half load of teaching in the Summer Semester. In accordance with Canadian Immigration requirements, this advertisement is in the first instance directed to Canadian citizens and permanent residents. SFU is committed to the principle of equity in employment. This position is subject to final budgetary approval. Responsibilities: Responsibilities include working with other Lecturers in mounting the year's language program; full responsibility normally for two language courses per semester and for any related language laboratory programs; the supervising of participating Language Instructors and/or Teaching Assistants; the preparation of exams and the evaluation and grading of students. Qualifications: 1) total fluency in oral and written French; 2) minimum of M.A. in French; 3) strong teaching skills and experience in second language pedagogy; 4) competence in planning and ability to oversee a number of participating Language Instructors or Teaching Assistants; 5) Experience in C.A.L.I. desirable. Salary: Will be determined according to qualifications and experience. Applications, together with a Curriculum Vitae and the names and addresses of three referees should be sent to: Dr. Rosena Davison, Chair, Department of French, Simon Fraser University, Burnaby, B.C. V5A 1S6. Closing date: March 15, 1993.

UNIVERSITE LAVAL - Français langue seconde ou étrangère. Le Département de langues et linguistique de la Faculté des lettres de l'Université Laval désire pouvoir deux postes de professeur ou professeure de français langue seconde ou étrangère. Postes à temps complet. Date d'entrée en fonction: 1er juin 1993. Premier Poste: Doctorat en didactiques des langues secondes ou étrangères ou doctorat en linguistique avec concentration en didactique des langues secondes ou étrangères. Expérience de l'enseignement du français langue seconde ou étrangère en milieu universitaire et expérience de la recherche universitaire en didactique du français langue seconde ou étrangère. Dossier de publications et aptitude au travail en équipe. Excellente connaissance du français et de l'anglais. Enseignement dans les programmes de français langue seconde ou étrangère. Deuxième Poste: Doctorat en didactique des langues secondes ou étrangères ou doctorat en linguistique avec concentration en didactique des langues secondes ou étrangères. Expérience de l'enseignement du français langue seconde ou étrangère en milieu universitaire et expérience de la recherche universitaire en didactique du français langue seconde ou étrangère. Dossier de publications et aptitude au travail en équipe. Excellente connaissance du français et de l'anglais. Enseignement dans les programmes de français langue seconde ou étrangère. La charge d'enseignement comprendra des cours qui proposent une réflexion axée sur le fonctionnement des langues francophones et étrangères. Expérience de l'enseignement du français langue seconde ou étrangère en milieu universitaire et expérience de la recherche universitaire en didactique des langues. Dossier de publications et aptitudes au travail en équipe. Excellente connaissance du français et de l'anglais, et éventuellement de l'espagnol. Enseignement dans les programmes de français langue seconde ou étrangère. La charge d'enseignement comprendra des cours qui proposent une réflexion axée sur le fonctionnement des langues francophones et étrangères, et éventuellement espagnole, tels que linguistique différentielle et stylistique et traductique. Recherche en didactique des langues secondes ou étrangères. Encadrement d'étudiant/ses de 2e et 3e cycles. Conditions d'engagement et traitement dans l'Université Laval et le Syndical des professeurs de l'Université Laval. Curriculum vitae complet et à jour, un exemple de travail pertinent de publications, ainsi que le nom, l'adresse de trois répondants/es et, le cas échéant, la liste des employeurs/ses antérieurs/es et du directeur, Département de langues et linguistique, Faculté des lettres, Pavillon Charles-De Koninck, 2289, Université Laval, Sainte-Foy (Québec) Canada, G1K 7P4. L'Université Laval applique un programme d'accès à l'égalité qui consacre la moitié des postes vacants à l'engagement de femmes. Conformément aux exigences prescrites en matière d'immigration au Canada, la priorité sera accordée aux citoyens/nes canadiens/nes et aux résidents/es permanents/es. Important: Prière de préciser lequel des deux postes vous postulez. Date de clôture: 15 mars 1993.

UNIVERSITÉ SAINT-FRANCOIS-XAVIER - Le Département de langues modernes de l'Université Saint-François-Xavier sollicite des candidatures à un poste de professeur(e) remplaçant(e) au rang de professeur(e) adjoint(e) pour une période d'un an à temps plein, si le financement est disponible. La personne choisie sera appelée a assurer l'enseignement des cours de langue avec la possibilé d'enseigner un cours de littéralure. Doctorat et expérience dans l'enseignement, ainsi que maitrise du français oral et écrit, exigés. Une spécialisation dans la littérature française du dix-septième siécle serait un atout. D'autres domaines seront pris en considération également. Le traitement sera établi en fonction de la formation et de l'expérience. Date d'entrée en fonctions: le 1er septembre 1993. Les personnes intéressées doivent faire parvenir leur curriculum vitae et trois lettres de recommendation avant le 1er mars 1993 à M. Marc Benson, Directeur, Département de langues modernes, l'Université Saint-François-Xavier, Antigonish, N.-E., B2G 1C0. N.B. Cette offre s'adresse d'abord aux citoyens canadiens et aux résidents permanents.

UNIVERSITY OF ALBERTA - La Faculté Saint-Jean sollicite des candidatures à un poste de professeur(e) adjoint(e) en langue et littérature françaises. Ce poste ouvre la voie à la permanence. Responsabilités premières: littérature et civilisation françaises. Responsabilités secondes: langue française. Qualifications: Doctorat (ou l'équivalent). La personne sélectionnée entrera en fonction le 1er juillet 1993. Le traitement varie de 40,035$ à 49,423$ (échelle 1992-93) selon la formation et l'expérience. Faculté de langue française au sein d'une Université de langue anglaise, la Faculté Saint-Jean offre des diplômes de BA, de BEd, de BSc et de MEd. Conformément aux exigences relatives à l'immigration au Canada, ce poste est offert aux citoyens canadiens et aux résidents permanents. Toute candidature doit comporter un curriculum vitae détaillé avec les noms de trois répondants et doit être transmise au plus tard le 15 avril 1993 à: J.A. Bour, Doyen, Faculté Saint-Jean, University of Alberta, 8406, rue Marie-Anne Gaboury, Edmonton, Alberta T6C 4G9. University of Alberta respecte le principe d'équité en matière d'emploi. Elle encourage les candidatures des autochtones, des femmes, des membres des minorités visibles et des personnes handicapées.

UNIVERSITÉ QUEEN'S - Le Département d'études françaises de l'université Queen's à Kingston met en concours un poste au rang de professeur(e) adjoint(e) pouvant conduire à la permanence. Les candidat(e)s devront détenir un doctorat et pouvoir démontrer leur aptitude à la recherche et leur efficacité dans l'enseignement à tous les niveaux. Le département cherche des candidat(e)s possédant des qualifications en littérature québécoise. Conformément aux règlements de l'immigration canadienne, cette annonce s'adresse aux citoyen(ne)s canadien(ne)s et aux résident(e)s permanent(e)s. L'Université Queen's pratique une politique d'équité en matière d'emploi et invite des candidatures de personnes qualifiées, en particulier de femmes, d'autochtones, de personnes handicapées et de membres de minorités visibles. Salaire selon l'expérience. Le salaire minimum pour un(e) professeur(e) adjoint(e) en 1992-93 est de $37,950. Date d'entrée en fonction: le 1er juillet 1993. Date limite pour les candidatures: le 1er mars 1993. L'affiliation de ce poste est sujette à l'approbation du budget. L'université Queen's accordera éventuellement le congoit (la conjointe) de la personne à laquelle le poste sera attribué à recherches d'emploi appropriés. Les candidat(e)s sont prié(e)s d'envoyer un curriculum vitae et de faire parvenir directement trois lettres d'appréciation à: M.E. Sullivan, Directeur, Département d'études françaises, Queen's University, Kingston, Ontario K7L 3N6.

GEOGRAPHY

QUEEN'S UNIVERSITY - Department of Geography. Available from September 1, 1993: a tenure track position at the Assistant Professor level in Physical Geography. Ph.D. required. Applicants should have strong research interests in environmental science with biogeography and hydrology being favoured areas.

THE UNIVERSITY OF AUCKLAND
NEW ZEALAND

A LECTURESHIP IN MODERN EUROPEAN HISTORY

Department of History

Vacancy UAC.235

Applicants should have a PhD or equivalent and some teaching experience at University level would be an advantage. They should have interests in the field of modern European history (excluding Britain), preferably in late eighteenth or nineteenth century French history or in twentieth century Russian history.

The successful applicant will be expected to take up duties at any time after 1 June 1993 and not later than 1 February 1994.

Commencing salary will be established within the range NZ$37,440 - NZ$49,088 per annum.

Closing date: 31 March 1993.

LECTURESHIP/SENIOR LECTURESHIP IN SCIENCE EDUCATION

Department of Education

Vacancy UAC.233

This is a new post. The University is establishing a Centre for Science, Mathematics & Technology Education, to be associated with its Department of Education. The Foundation Professor is Professor Michael R Matthews.

Auckland is New Zealand's largest university. It is attractively located in a coastal cosmopolitan city with a population of one million. The Education Department has a staff of 35 with wide-ranging research interests.

Applicants should have advanced qualifications, in either a science subject, or education, (or both), experience in post-primary science education, and an established research and publication record. They should have a competence in one or other of the following fields: empirical research, curriculum studies, the use of computers in science teaching, applications of history and philosophy to science education. A PhD and a substantial publication record is essential for appointment as a senior lecturer, and a PhD is expected for an appointment at lecturer level.

Commencing salary will be established within the range NZ$37,440 - NZ$49,088 per annum (Lecturer), or NZ$52,000 - NZ$60,944 (Senior Lecturer).

Closing date: 19 April 1993.

Conditions and Procedures for Both Vacancies

Further information, Conditions of Appointment and Method of Application, should be obtained from the Academic Appointments Office, University of Auckland, Private Bag 92019, Auckland, New Zealand, phone (64) 9 373-7999, fax (64) 9 373-7454. Three copies of applications should be forwarded to reach the Registrar by the closing date specified.

Please quote relevant Vacancy Number in all correspondence.

W B NICOLL, REGISTRAR

An Equal Employment Opportunity Employer

Memorial
University of Newfoundland

invites applications and nominations for the position of

DIRECTOR, SCHOOL OF PHYSICAL EDUCATION AND ATHLETICS

Memorial University of Newfoundland has extended its search for a new Director of the School of Physical Education and Athletics. The appointment, effective September 1, 1993, or the earliest possible date thereafter, is for an initial term of up to five years.

Memorial University was established in 1925 and offers a full range of programs through the faculties of Arts, Business Administration, Science, Medicine, Engineering and Education; and the schools of Music, Nursing, Pharmacy, Social Work and Physical Education. The University has 1000 faculty members and an enrolment of more than 17,500 students at two campuses, and provides excellent library and computer resources. The main campus is located on 206 acres, adjoining an 8,000 acre naturalist park. Facilities for fishing, hiking, ice skating, and cross country skiing lie within minutes of faculty offices.

The School of Physical Education and Athletics offers a newly introduced co-operative B.P.E. program as well as M.P.E. program. The School's activities include: programs in intramural sports, recreational activities, and varsity athletics; varied services to the province's school system; liaison and joint ventures with government agencies and sports governing bodies; and liaison with physical education professionals at Sir Wilfred Grenfell College, Memorial's affiliated college in Corner Brook. The present faculty of the School consists of twelve full-time members and a varying number of sessional lecturers and part-time coaches.

Candidates must have a completed Ph.D., proven administrative ability and a commitment to scholarship. University teaching experience and experience in dealing with governmental and other external agencies are also assets. The new director will be a key player in obtaining and developing new facilities for the School.

Applications and nominations will be treated in confidence. Applications, including résumé and the names of three referees, should be submitted by 15 March 1993 to:

Dr. Maureen Volk, Chair
Search Committee for Director of Physical Education and Athletics
c/o School of Music
Memorial University of Newfoundland
St. John's, NF
A1C 5S7

In accordance with Canadian immigration requirements, this advertisement is directed towards Canadian citizens and permanent residents of Canada. Memorial University is committed to employment equity.

Preference will also be given to candidates with expertise in applications of GIS and/or remote sensing to environmental issues. The appointee will be expected to contribute to teaching in both the graduate and undergraduate programmes. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Queen's University has an employment equity programme, welcomes diversity in the workplace and encourages applications from all qualified candidates, including women, aboriginal peoples, people with disabilities and visible minorities. Queen's University is willing to help the spouse of a new appointee to seek suitable employment. Curriculum vitae, a sample of the candidate's scholarly writing and the names of three referees should be submitted by March 1, 1993 to Dr. Brian Osborne, Acting Head, Department of Geography, Queen's University, Kingston, Ontario, K7L 3N6.

THE UNIVERSITY OF WESTERN ONTARIO - The Department of Geography. The University of Western Ontario invites applications for two one-to three-year limited-term positions at the rank of Assistant Professor. Successful applicants must hold a PhD in Geography at the time of appointment and have a strong commitment to research and teaching at the undergraduate and graduate levels. Specialties of interest for one position include advanced-level research in location-allocation decision modelling, decision support systems (DSS), quantitative modelling, and location theory. Research and teaching experience in the general areas of economic and urban geography desirable. The second position is for a cultural geographer. Behaviour analysis in human geography, social theory, and regional specialization outside North America are desirable areas of teaching and research interest. Both positions are subject to budget approval. Candidates should send a letter of application, current curriculum vitae, and names of three referees to Donald G. Janelle, Chair, Department of Geography, The University of Western Ontario, London, Canada, N6A 5C2. Closing date for receiving applications is 15 March 1993. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian Citizens and Permanent Residents of Canada. The University of Western Ontario is committed to employment equity, welcomes diversity in the workplace, and encourages applications from all qualified individuals including women, members of visible minorities, aboriginal persons, and persons with disabilities.

CONCORDIA UNIVERSITY - Science and Human Affairs - Geography. Campus Dubois, Montreal H3G 1M8. Concordia University, Department of Geography. A tenure track Lecturer or Assistant Professor for Environmental Issues and Public Policy. The Geography Department at Concordia offers both B.A. and B.Sc. degrees in Geography, participates in a multi-disciplinary Urban Studies programme, includes a programme in Science and Human Affairs, and offers graduate degrees through an inter-disciplinary Masters in Public Policy and Public Administration. Applicants should have a sound knowledge of the natural environment and be able to relate this knowledge to issues in human affairs and public policy. Teaching responsibilities will include introductory courses in environmental issues with the opportunity to teach specialized courses at the senior undergraduate and graduate levels. A strong commitment to both high quality teaching and the development of a coherent research program is required. The successful candidate will be required to participate in the administration of the Science and Human Affairs program. PhD preferred. In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada. Please submit a letter of application, curriculum vitae, and the names of three referees by April 1, 1993. Concordia University is committed to employment equity and encourages applications from women, aboriginal peoples, visible minorities and disabled persons. All things being equal, women candidates shall be given priority. Apply: David Frost, Chair, Department of Geography. Phone 514/848-2050.

MEMORIAL UNIVERSITY OF NEWFOUNDLAND - Geography. Sir Wilfred Grenfell College, Memorial University of Newfoundland, invites applications for one sabbatical replacement position in the Department of Geography beginning September 1, 1993 (subject to budgetary approval). Ph.D. with research specialization in physical geography and quantitative methods required. Some experience in undergraduate teaching is desirable. Salary and rank dependent upon qualifications and experience in accordance with the Collective Agreement. Sir Wilfred Grenfell College teaches the first two years of Memorial University's Arts and Science curriculum and offers a Bachelor of Fine Arts degree. Planning is underway to offer programs to four-year degree granting status in Arts and Science. The College is located in Newfoundland's second largest city of Corner Brook with excellent recreational and cultural facilities and a population of 30,000. A letter of application together with Curriculum Vitae, teaching dossier and the names of three referees should be submitted to: Professor Adnan Fowler, Vice-Principal, Memorial University of Newfoundland, Sir Wilfred Grenfell College, Corner Brook, NF A2H 6P9. Memorial University is committed to employment equity. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada.

UNIVERSITY OF TOROHTO - Scarborough Campus, Geography. Applications are invited for a three-year contactually limited position in Human Geography at the Assistant Professor or Lecturer level, commencing 1 July 1993, subject to budgetary approval. Applicants must be able to teach courses in environmental management and development; preference will be given to those with field experience in developing areas and the ability to teach environmental impact assessment. The successful candidate will be expected to participate in the cooperative programme in International Development Studies. PhD or near completion is required. Salary upon appointment will not exceed $45,000. Applications, including curriculum vitae and the names of three referees should be submitted by 28 February 1993 to: Professor E.C. Relph, Chair, Division of Social Sciences, Scarborough Campus, University of Toronto, 1265 Military Trail, Scarborough, Ontario M1C 1A4. In accordance with Canadian immigration requirements, this advertisement is direct to Canadian citizens and permanent residents of Canada. In accordance with its Employment Equity Policy, the University of Toronto encourages applications from qualified women or men, members of visible minorities, aboriginal peoples and peoples with disabilities.

GERMAN STUDIES

TRENT UNIVERSITY - German Studies. Applications are invited for a nine-month limited term position in the Department of Modern Languages and Literatures, German Studies Section, at the level of Lecturer or Assistant Professor from 1 August, 1993 to 31 May, 1994, subject to budgetary approval. The successful candidate will be required to teach first and second year German language instruction and upper half courses in literature: e.g. 20th Century Literature, Novelle, Enlightenment and Romanticism. Candidates in other area specialties are also encouraged to apply. Applicants should have completed or nearly completed their Ph.D. and possess native or near native fluency in German. Experience in, and commitment to, teaching are essential. Please send applications, including a curriculum vitae, and arrange to have three letters of reference sent to: Professor Colin Fewster, Chair, German Studies, Trent University, Peterborough, Ontario, K9J 7B8, by 15 March, 1993. In accordance with the Canadian Immigration requirements, this notice is directed to Canadian citizens and permanent residents. Trent University is an Employment Equity Employer and especially invites candidacies from women, aboriginal peoples, visible minorities, and disabled persons.

HISTORY

BISHOP'S UNIVERSITY - Applications are invited for a temporary replacement position (12 months) in the History of French Canada at Bishop's University during the academic year 1993-94, subject to budgetary approval. The successful candidate will be responsible for undergraduate courses in French Canadian History. A second field would be an asset. In accordance with Canadian immigration requirements this advertisement is directed in the first instance to Canadian citizens and permanent residents. Please send a C.V. and the names of three referees to Dr. G.V. Retzlaff, Dean of Humanities, Bishop's University, Lennoxville, Quebec, J1M 1Z7. Tel: (819) 822-9626; Fax: (819) 822-9661. Applications will be considered as long as the position is open.

ST. THOMAS UNIVERSITY - The Department of History at St. Thomas University invites applications for a probationary appointment in French Canadian/Acadian history at the rank of assistant professor. St. Thomas University is a small, undergraduate, liberal arts university where excellence in undergraduate teaching is an institutional priority. The successful candidate will be expected to teach upper-level courses in French Canadian, Acadian, and Canadian Women's history and a first year Canadian survey course. A PhD degree is required or imminent completion is expected. Applicants are asked to submit a curriculum vitae, evidence of teaching affectiveness (teaching portfolio preferred) and arrange to have three letters of reference sent directly to Dr. Daniel Gleason, Chair, Department of History, St. Thomas University, Fredericton, New Brunswick E3B 5G3. Closing date: March 1, 1993 or until a suitable candidate is appointed. Applicants are responsible for ensuring that their files, including letters of reference, are complete by this date. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. St. Thomas University is committed to employment equity for women, native persons, members of visible minority groups and persons with disabilities.

ST. THOMAS UNIVERSITY - The Department of History at St. Thomas University invites applications for a full-time, limited-term replacement appointment in Renaissance/Reformation history, at the rank of assistant professor for the 1993-1994 academic term. St. Thomas University is a small, undergraduate, liberal arts university where excellence in undergraduate teaching is an institutional priority. The successful candidate will be expected to teach upper-level courses in Renaissance/Reformation history and 17th century European history and a first-year survey of European history. A PhD degree is required or imminent completion is expected. Applicants are asked to submit a curriculum vitae, evidence of teaching affectiveness (teaching portfolio preferred) and arrange to have three letters of reference sent directly to Dr. Daniel Gleason, Chair, Department of History, St. Thomas University, Fredericton, New Brunswick E3B 5G3. Closing date: March 1, 1993 or until a suitable candidate is appointed. Applicants are responsible for ensuring that their files, including letters of reference, are complete by this date. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. St. Thomas University is committed to employment equity for women, native persons, members of visible minority groups and persons with disabilities.

QUEEN'S UNIVERSITY - Canadian Women's History, Department of History. Applications are invited for a tenure-track position at the rank of assistant professor in Canadian Women's History, with an emphasis on the period since 1800. The appointment is to begin July 1, 1993. A Ph.D. is required. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Queen's University has an employment equity programme, welcomes diversity in the workplace, and encourages applications from all qualified candidates, including women, aboriginal peoples, people with disabilities, and visible minorities. The University is willing to help the spouse of a new appointee seek suitable employment. Applicants are also encouraged by a curriculum vitae and each applicant should ensure that at least three letters of reference are sent to Professor Robert Malcolmson, Chairman, Department of History, Queen's University, Kingston, Ontario, Canada, K7L 3N6. The closing date for completed applications is March 1, 1993.

ST. FRANCIS XAVIER UNIVERSITY - The Department of History, St. Francis Xavier University, invites applications for a tenure-track position at the level of Assistant Professor in the field of Russian and Soviet history, with additional specialties in Modern Eastern Europe or Renaissance and Reformation. The successful candidate would be expected to teach a first-year survey in Western Civilization. The effective date of appointment is September 1, 1993. A completed Ph.D. would be desirable. Applicants should send a C.V. and have three referees send letters to Professor H.J. Wiltgens, Chair, Department of History, St. Francis Xavier University, Antigonish, Nova Scotia, B2G 1C0. Competition closes March 1, 1993. This position is subject to final budgetary approval. In accordance with Canadian immigration requirements this position is directed initially to Canadian citizens and permanent residents.

UNIVERSITY OF NEW BRUNSWICK - Post-Doctoral Fellowship in History. The University of New Brunswick's Military and Strategic Studies Program announces a one-year non-renewable Post Doctoral Fellowship in Military or Canadian Diplomatic History for the period 1 July 1993 to 30 June 1994. The Fellowship, worth $25,000.00, will be held within the History Department. The Fellowship is intended to provide new scholars with the opportunity to revise their dissertation for publication and/or generally improve their teaching and academic qualifications. The MSS Fellow will teach one 3 chr limited enrolment upper level lecture courses in each of the fall and winter terms (for a total of 6 chr of teaching), and spend no more than one-third of his/her time in support of research underway either within the MSS Program or UNB's Centre for Conflict Studies. The Fellow will be eligible for the same level of research and travel support as the other members of the MSS Program. The UNB MSS Fellowship is for Canadians or landed-immigrants who have recently completed PhD programs but not yet found permanent, tenure-track positions. Applicants must at a minimum have successfully defended their dissertation prior to the commencement date of the Fellowship, and at a maximum have held their PhD for no more than three years prior to the commencement date of the Fellowship. CVs and two letters of support should be sent from the Director of the MSS Program, Department of History, University of New Brunswick, P.O. Box 4400, Fredericton, NB, E3B 5A3, no later than 1 April 1993.

JEWISH EDUCATION

YORK UNIVERSITY. Faculties of Arts and Education. Applications are invited for a limited-term academic appointment in Jewish Education. This is a joint appointment in the Faculties of Education and Jewish Studies. Required: PhD or equivalent, with strong academic credentials in any fields of Jewish Education and Jewish Studies, as well as experience in teaching, research and teacher education, knowledge of classical Judaism, and fluency in Hebrew. Responsibilities include: teaching in Education and Arts; playing a leadership role in the Judaic Studies teacher preparation program; working in collaboration with the schools and with the Board of Jewish Education, and with colleagues in related areas of the University; developing a research program in the field, with attention to Jewish teacher education. Rank and salary to be commensurate with qualifications and experience. Appointment is for three years, to begin July 1, 1993, preferably. Applications, including a CV and names of at least three referees, should be sent to: Prof. Michael Brown, 250 Vanier, York University, North York, Ont. M3J 1P3. Deadline date for applications is March 15, 1993. York University is implementing a policy of employment equity, including affirmative action for women faculty. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent rasidents.

LAW

UNIVERSITÉ McGILL - Faculté de droit. Postes d'enseignant(e), professeur(e) adjoint(e). La Faculté de droit de l'Université McGill est la plus ancienne institution de ce genre rattachée à une université au Canada. Par l'entremise de son Institut de droit aérien et spatial, elle offre des programmes de 2e/3e cycle en droit avec concentrations en traditions juridiques et théorie juridique, droits de la personne et diversité culturelle, droit international des affaires, réglementation, technologie al société, et droit aérien et spatial. Par l'entremise de son programme abrégé, elle dispense des programmes de 1er cycle conduisant à un grade en droit civil et en common law. La Faculté a donc actuellement de pourvoir deux postes d'enseignant(e), et elle recherche de préférence des personnes qui s'intéressent au droit civil, au droit commercial, au droit criminel, ainsi qu'au pénales. Les candidat(e)s seront engagé(e)s au rang de professeur(e) adjoint(e) sous réserve de l'autorisation de l'Université et de l'aprobation du budget. Les candidat(e)s doivent être titulaires d'un grade de 2e/3e cycle en droit. Il est souhaitable qu'ils/elles aient une bonne connaissance du français et qu'elles s'expressent à la méthodologie du droit comparé. Le/la titulaire du poste devra diriger des thèses d'étudiants à l'Institut du droit compare. Conformément à la législation canadienne en matière d'immigration, cette annonce s'adresse en premier lieu aux citoyens canadiens at aux résidents permanents du Canada. Le salaire sera à la mesure de l'expérience et des qualifications du (de la) candidat(e). Pour de plus amples renseignements, veuillez vous adresser au doyen Yves-Marie Monssette, Faculté de droit de l'Université McGill, 3644, rue Peel, Montréal (Québec) H3A 1W9, (514) 398-6604. Date de clôture du concours: 28 février 1993.

LAW & JUSTICE

LAURENTIAN UNIVERSITY - The Department of Law and Justice at Laurentian University invites applications for a tenure track position commencing July 1, 1993, rank dependant on qualifications. This position is subject to budgetary approval. The successful applicant will

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The Biology Department seeks to fill a tenure track position in Botany, with preference for a person whose research involves molecular or cellular approaches to either Oevelopmental Botany or Plant Evolution. Candidates should be qualified to teach at least one advanced undergraduate subject from among phycology, mycology, and lower plants. Applicants must have a Ph.D. and be committed to research and teaching. The successful candidate will be expected to develop a vigorous research program, interacting with existing researchers and participating in undergraduate and graduate education. The appointment will commence July 1 and be at the Assistant Professor level.

Closing date is **March 1, 1993.** In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. The University of New Brunswick is committed to the principle of employment equity.

Applicants should submit a letter of application describing their research interests, reprints and a curriculum vitae with names of three potential referees to:

Dr. J.R. Whittaker, Chair
Department of Biology
University of New Brunswick
Bag Service #45111
Fredericton, New Brunswick
E3B 6E1

UNIVERSITY OF NEW BRUNSWICK

University of Alberta
Edmonton

Dean
Merged Faculties of Home Economics and Agriculture and Forestry

The University of Alberta invites applications and nominations for the position of Dean of the merged Faculties of Home Economics and Agriculture and Forestry. The Faculty includes the Departments of Animal Science, Entomology, Forest Science, Human Ecology, Nutrition and Food Science, Plant Science, Rural Economy, and Soil Science. The Faculty's academic programs lead to the degrees of BSc in Agriculture, Agriculture/Food Business Management, Environmental and Conservation Sciences, Forestry, Human Ecology, Nutrition and Food Sciences. All departments have graduate programs leading to Master's and PhD degrees. The Faculty has over 100 full time academic positions, 350 graduate students and approximately 1100 undergraduate students.

Deans are responsible to the Vice-President (Academic) for the supervision and administration of the academic programs, budget, and all activities of the Faculty. It is anticipated that the appointment will take effect on April 1, 1993 or as soon as possible thereafter. Written nominations or applications, accompanied in the latter case by a resume of qualifications and experience, and the names of three referees, should be submitted by March 1, 1993 to:

Dr. W. John MacDonald
Vice-President (Academic)
Third Floor, University Hall
University of Alberta
Edmonton, Alberta
T6G 2J9

The University of Alberta is committed to the principle of equity in employment. The University encourages applications from aboriginal persons, disabled persons, members of visible minorities and women.

CALL FOR APPLICATIONS TO PARTICIPATE IN THE THIRD

Summer Workshop in International Organization Studies

"Sustainable Development"

July 25 - August 7, 1993 • Brown University, Providence, R.I.

THE ACADEMIC COUNCIL ON THE UNITED NATIONS SYSTEM sponsored by THE AMERICAN SOCIETY OF INTERNATIONAL LAW

Purposes of this Workshop

- to enhance professional development and encourage new directions in international organization studies and research
- to establish and strengthen contacts between scholars in international relations and International law, and between international officials and academicians

Program

Individual sessions will address the following:

- institutional answers to collective action problems concerning environmental management
- security threats generated by resources or environmental considerations.

Participants

Faculty members from law schools and social science departments in colleges and universities in Canada, Mexico, and the United States are encouraged to apply. Twenty-Five participants will be selected on a competitive basis: approx. 15 from North America, 5 from the UN secretariat, and 5 from outside North America. Participants will receive the following:

- stipend to cover honorarium and travel
- daily living expenses for the duration of the workshop (12 days)
- access to athletic facilities and libraries
- lodging in nearby college dormitory suites.

Application Procedure

Applications must be postmarked by March 31, 1993. Selections made by May 15, 1993. There is no standard application form. Applicants should submit a full curriculum vitae, a statement of current teaching and research interests, and arrange to have two letters of recommendation sent directly to: ACUNS/ASIL Summer Workshop
• Watson Institute for International Studies • Box 1983, Brown University
• Providence, RI 02912-1983 • ATTN: Program Coordinator

UNIVERSITÉ YORK
COLLÈGE UNIVERSITAIRE GLENDON

DÉPARTEMENTS D'HISTOIRE ET D'ÉTUDES PLURIDISCIPLINAIRES

Sous réserve d'approbation budgétaire, les départements d'histoire et d'études pluridisciplinaires du Collège universitaire Glendon sollicitent des candidatures à un poste sous contrat de deux ans (1993-95) au rang de chargé(e) de cours ou de professeur(e) adjoint(e). Les candidats et candidates devront être titulaires d'un doctorat — ou sur le point de l'obtenir — en histoire médiévale avec, de préférence, une concentration en histoire des sciences et de la technologie médiévales. Toutefois, sont aussi encouragées les candidatures de personnes qualifiées pour enseigner un cours sur l'histoire des idées et sur la société au Moyen Âge. La préférence sera donnée aux personnes a) ayant déjà enseigné et b) susceptibles d'enseigner un cours sur l'antiquité gréco-romaine. L'enseignement se fera en français et en anglais au niveau du premier cycle. Le salaire sera déterminé en fonction de l'expérience et dans les limites de la convention collective de l'Université York. Le dossier de candidature, qui devra comprendre le nom de trois répondants, est à adresser à **M. le professeur Michiel Horn, directeur, Département d'histoire, Collège universitaire Glendon, Université York, 227S, avenue Bayview, Toronto, Ontario, M4N 3M6.** Date d'entrée en fonction : le 1er juillet 1993. Date limite pour l'envoi du dossier : **le 1er mars 1993.** L'Université York a une politique d'équité en matière d'emploi garantissant le droit des femmes. Conformément aux exigences de l'immigration canadienne, cette offre s'adresse en priorité aux citoyens canadiens et aux résidents permanents des deux sexes.

leach and develop undergraduate courses in law from an interdisciplinary perspective. Minimum qualifications are a B.A., an LL.B. and a Masters degree in an Arts discipline and/or Law. A Ph.D. is highly desirable. Some background in civil law would be an asset. The ability to teach in both English and French is preferred. In accordance with immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada. Laurentian University is committed to equity in employment and encourages applications from all qualified applicants, including men, women, aboriginal peoples, members of visible minorities and persons with disabilities. Requests for further information or applications including a curriculum vitae and the names of three referees should be addressed to Dr. Charlotte Neff, Chairperson of Law and Justice, Laurentian University, Ramsey Lake Road, Sudbury, Ontario, P3E 2C6.

UNIVERSITÉ LAURENTIENNE - Le département de droit et justice de l'Université Laurentienne sollicite, sous réserve d'autorisation budgétaire, des candidatures à un poste menant à la permanence et dont le rang professoral repose sur les compétences. La personne choisie entrera en fonction le 1er juillet 1993, et enseignera et élaborera des cours de premier cycle en droit ayant une perspective interdisciplinaire. Elle doit être titulaire d'un B.A., d'un LL.B. et d'une maîtrise dans un domaine des arts ou du droit. Un doctorat est toutefois un principe de l'équité en matière d'emploi et encourage toutes les personnes qualifiées y compris les hommes, les femmes, les autochtones, les membres des minorités visibles et les personnes handicappées à poser leur candidature. Les personnes intéressées sont priées de faire parvenir leur candidature, accompagnée d'un curriculum vitæ et des noms de trois répondants, à Dr. Charlotte Neff, Directrice, Département de droit et justice, Université Laurentienne, chemin du lac Ramsey, Sudbury (Ontario) P3E 2C6.

LINGUISTICS

UNIVERSITY OF BRITISH COLUMBIA - The Linguistics Department at the University of British Columbia invites applications for two full-time and one half-time sessional lecturer (or possibly visiting Assistant Professor) positions beginning September 1, 1993. Candidates should possess a Ph.D. in Linguistics with a primary specialization in current syntactic theory. The positions involve teaching at the undergraduate and graduate levels. Courses which will need to be staffed are the following: Acoustic Phonetics - Term 2 (3 credits); General Linguistics - Terms 1 and 2 (6 credits); Undergraduate introduction to syntax; Undergraduate introduction to phonology; Graduate courses/seminars in syntax and phonology. Allocation of courses for each of the positions will depend on the qualifications of successful candidates to teach in specific areas. All applications received by March 1, 1993 will be given full consideration. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. UBC welcomes all qualified applicants, especially women, aboriginal people, visible minorities, and persons with disabilities. Please send applications, curriculum vitae and names of three referees to: M.O. Rinkade, Head, Department of Linguistics, #369 - 1866 Main Mall, University of British Columbia, Vancouver, B.C. Canada V6T 1Z1; (604) 822-4817; user-mdki@mtsg.ubc.ca.

MANAGEMENT

UNIVERSITY OF TORONTO, Faculty of Management. Applications are invited from candidates with qualifications in one or more of the following areas: 1. Accounting; 2. Strategic Management. Rank of Assistant, Associate or Professor, depending on qualifications and experience; preferably at the Assistant or Associate level. Ph.D. or OBA degree (completed or near completion) is expected, preferably with teaching and research experience. Duties include research and teaching at both graduate and undergraduate levels. (Note: Accounting position is at Erindale College of the University.) Salary commensurate with qualifications, teaching and practical experience. Application date closes when position is filled. All positions subject to budgetary approval. In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada. The University of Toronto encourages both women and men to apply for the positions. Please send a letter of application with a curriculum vitae and the names of three references to: Dr. D.A. Ondrack, Senior Associate Dean (Academic), Faculty of Management, University of Toronto, 246 Bloor Street West, Toronto, Ontario, Canada, M5S 1V4.

MATHEMATICS

MEMORIAL UNIVERSITY OF NEWFOUNDLAND - Mathematics. Sir Wilfred Grenfell College, Memorial University of Newfoundland, invites applications for one tenure-track and two one-year contractual positions in the Department of Mathematics beginning September 1, 1993 (subject to budgetary approval). Emphasis is on teaching and department members are also engaged in a range of research. Ph.D. or near completion preferred. Salary and rank dependent on qualifications and experience in accordance with the Collective Agreement. Sir Wilfred Grenfell College teaches the first two years of Memorial University's Arts and Science curriculum and offers a Bachelor of Fine Arts degree. Planning is underway for the expansion to four-year degree granting status in Arts and Science. The College is located in Newfoundland's west coast city of Corner Brook with excellent recreational and cultural facilities and a population of 30,000. A letter of application together with Curriculum Vitae, teaching dossier and names of three references should be submitted to: Professor Adnan Fowler, Vice-Principal, Memorial University of Newfoundland, Sir Wilfred Grenfell College, Corner Brook, NF A2H 6P9. Memorial University is committed to employment equity. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada.

UNIVERSITY OF WATERLOO - Dept. of Combinatorics & Optimization. Applications are being invited for a two-year position at the rank of Assistant Professor. A Ph.D. in an area of combinatorics or optimization and proven ability, or the potential, for high quality research and effective teaching are required. Responsibilities will include the supervision of graduate students, as well as teaching at the undergraduate and graduate levels. Salary will depend on the candidate's qualifications. Interested individuals should send resumes and the names of three references to: Prof. I.F. Goulden, Chair, Department of Combinatorics and Optimization, Faculty of Mathematics, University of Waterloo, Waterloo, Ontario N2L 3G1. Effective date of appointment: July 1, 1993. Closing date for receipt of applications is February 28, 1993. The availability of this position is subject to budgetary approval. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. The University of Waterloo encourages applications from qualified women and men, members of visible minorities, native peoples, and persons with disabilities. It is the intention of the University of Waterloo to fill its regular academic vacancies with recent Ph.D. graduates appointed as Assistant Professors, wherever possible.

MATHEMATICS & STATISTICS

QUEEN'S UNIVERSITY at Kingston - Department of Mathematics and Statistics. Applications are invited for a renewable (tenure track) position in statistics at the assistant professor level. The successful applicant will have excellent research ability with interest in theory and applications. The appointment could begin July 1993, or it could be negotiated to start at a later date. Salary will be commensurate with qualifications and experience. Interested candidates should arrange that a curriculum vitae and letters of recommendation from three or more referees be received at the address below by March 1. At least one letter should comment on the candidate's teaching ability. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Queen's University has an employment equity programme, welcomes diversity in the workplace and encourages applications from all qualified candidates, including women, aboriginal peoples, people with disabilities and visible minorities. Queen's University is willing to help the spouse of a new appointee seek suitable employment. Professor L. Roberts, Associate Head, Department of Mathematics and Statistics, Queen's University, Kingston, Ontario K7L 3N6, Fax 613-545-2994; BITNET-MASTDEPT@QUCDN.

MEDICINE

UNIVERSITY OF BRITISH COLUMBIA - Academic Appointment in Family Practice. The UBC Department of Family Practice will have available July 1, 1993, a full-time, grant tenure stream, faculty position for a staff physician in the Campus Family Practice Teaching Unit. Applicants must practise obstetrics and be certificants of the College of Family Physicians of Canada. Training and/or experience in family practice research and education an asset. Rank and salary depend upon qualifications and experience. This position is subject to final budgetary approval. UBC welcomes all qualified applicants, especially women, aboriginal people, visible minorities, and persons with disabilities. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Apply in confidence, with an up-dated curriculum vitae, to: Dr. Carol Herbert, Head, Department of Family Practice, Faculty of Medicine, University of British Columbia, Room 145, James Mather Building, 5804 Fairview Avenue, Vancouver, B.C., V6T 1Z3. Closing date: May 15, 1993 or until a suitable applicant is chosen.

UNIVERSITY OF BRITISH COLUMBIA - Department of Medicine, Head, Division of Rheumatology. Applications for the position of Head of the Division of Rheumatology are being invited. An FRCP(C) or equivalent in Rheumatology is a prerequisite for the senior full-time position. Appointment will be made at the appropriate academic rank. Candidates will have demonstrated status in research, teaching, administration, and coordination of delivery of care. The individual will be responsible for the development and coordination of the entire Division which is made up of programs located at all of UBC's teaching hospitals. This position will begin July 1, 1993 or earlier. Salary will be commensurate with qualifications and experience. Please submit a letter of application, a CV, a statement of areas of expertise and strengths and the names of three referees no later than March 31, 1993 to: Dr. G.B. John Mancini, Head, UBC Department of Medicine, University Hospital - UBC Site, 2211 Wesbrook Mall, Vancouver, BC V6T 1Z3. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. UBC welcomes all qualified applicants, especially women, aboriginal people, visible minorities, and persons with disabilities. This position is subject to final budgetary approval.

UNIVERSITY OF BRITISH COLUMBIA - Department of Medicine, Head, Division of Respiratory Medicine. Applications for the position of Head of the Division of Respiratory Medicine are being invited. An FRCP(C) or equivalent in Respiratory Medicine is a prerequisite for this senior full-time position. Appointment will be made at the appropriate academic rank. Candidates will have demonstrated status in research, teaching, administration, and coordination of delivery of care. The individual will be responsible for the development and coordination of the entire Division which is made up of programs located at all of UBC's teaching hospitals. This position will begin July 1, 1993 or earlier. Salary will be commensurate with qualifications and experience. Please submit a letter of application, a CV, a statement of areas of expertise and strengths and the names of three referees no later than March 31, 1993 to: Dr. G.B. John Mancini, Head, UBC Department of Medicine, University Hospital - UBC Site, 2211 Wesbrook Mall, Vancouver, BC V6T 1Z3. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. UBC welcomes all qualified applicants, especially women, aboriginal people, visible minorities, and persons with disabilities. This position is subject to final budgetary approval.

MODERN LANGUAGES

LAURENTIAN UNIVERSITY - The Department of Modern Languages of Laurentian University invites applications for a tenure-track appointment in Spanish at the rank of Assistant Professor to begin July 1, 1993. A Ph.D. in Spanish and a publication record are required as are native or near-native fluency and teaching experience. Specialization in the Golden Age and/or in Modern Peninsular literature is preferred. Ability to teach comparative literature and literary theory an asset. Duties include teaching language and literature at the undergraduate level as well as contributing to the development of an interdisciplinary M.A. in the Humanities. Laurentian University has a policy on bilingualism and normally faculty must have achieved a reasonable level of understanding of the second official language in order to receive tenure. Salary will be commensurate with qualifications and experience. Letters of application, curriculum vitae and three letters of recommendation should be sent by April 1, 1993, to Dr. Jon Gonder, Dean of Humanities & Laurentian University, Sudbury, Ontario P3E 2C6. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. Laurentian University is committed to equity in employment and encourages applications from all qualified applicants, including women, aboriginal peoples, members of visible minorities and persons with disabilities. This position is subject to budgetary approval.

MUSIC

WILFRID LAURIER UNIVERSITY - The Faculty of Music, Wilfrid Launer University is seeking a music theorist for a six-month sabbatical leave replacement for winter term January to June 1994. This position is subject to tinel budgetary aporoval. Duties include teaching first- and second-year music theory courses and perhaps orchestration. Minimum requirements: Master's degree in music theory and university teaching experience. Rank: Lecturer. Minimum salary for six months: $15,000. Starting data: Jan. 1, 1994. It is likely that part-time teaching will be available for the terms preceding and following the appointment—fall 1993 and spring 1994. Send letter of application, c.v., and names of three referees by May 1, 1993 to: Dr. Anita Molzahn, Director, School of Nursing, University of Victoria, P.O. Box 1700, Victoria, B.C. V8W 2Y2. The University of Victoria is an employment equity employer and encourages applications from women, persons with disabilities, visible minorities, and aboriginal persons.

ST. FRANCIS XAVIER UNIVERSITY - Nursing Faculty. St. Francis Xavier University invites applications for a tenth month, limited term faculty position in an integrated undergraduate B.Sc.N. program. The position will be available for September 1, 1993. A Master's Degree in Nursing with clinical experience in psychiatric-mental health nursing is a requirement for the position. Candidates must be eligible for registration in Nova Scotia. Salary and rank are commensurate with qualifications and experience. In accordance with Canadian immigration requirements, preference will be given to Canadian citizens and permanent residents of Canada. Please direct, by March 30, 1993, a letter of application containing a curriculum vitae and names of three professional references to: Angela Gillis, Chair, Department of Nursing, St. Francis Xavier University, Antigonish, Nova Scotia B2G 1C0.

NURSING

THE UNIVERSITY OF VICTORIA School of Nursing offers a baccalaureate program (both generic and post R.N.) in collaboration with selected colleges in British Columbia. The Bachelor of Science in Nursing program is available through both distance and on-campus formats. The School is also a partner in a multidisciplinary Master's program that prepares graduates to contribute to policy and practice in the fields of gerontology and child and family services. We invite applications for the following positions. Assistant Professor: a full-time tenure-track position. Minimum requirements are an earned doctorate or equivalent, preferably in Nursing, a strong clinical background and focus, and teaching experience in a university. Evidence of a developing research and publication program is also required. Collaborative and interdisciplinary experience would be assets. Availability of this position is subject to availability of funding. Senior Instructor: a full-time continuing appointment for a two or four year time period, with the possibility of reappointment. Minimum requirements are a Master's degree, preferably in Nursing, a strong clinical background, preferably in community nursing, and teaching experience, preferably in a university. Applications should be received by March 15, 1993, accompanied by a curriculum vitae and the names of three referees, and should be addressed to: Dr. Anita Molzahn, Director, School of Nursing, University of Victoria, P.O. Box 1700, Victoria, B.C. V8W 2Y2. The University of Victoria is an employment equity employer and encourages applications from women, persons with disabilities, visible minorities, and aboriginal persons.

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NUTRITION

ST. FRANCIS XAVIER UNIVERSITY - The Department of Nutrition and Consumer Studies at St. Francis Xavier University invites applications for a full-time tenure-track position in foods and human nutrition beginning on September 1, 1993, subject to budgetary approval. A Ph.D. in Human Nutrition or Food Science is preferred; candidates with Masters degrees will be considered. An undergraduate degree in foods and nutrition, dietetics, or the equivalent is required. Preference will be given to applications with university teaching experience, a demonstrated ability to develop a nationally recognized research program, and experience in collaborative research. The main responsibilities will be teaching undergraduate courses and laboratories and maintaining an active research program in foods and nutrition with a community application. Courses may include introductory foods, modern strategies in food management, introductory human nutrition, and introduction to Nutrition and Consumer Studies. This advertisement is directed to Canadian citizens and permanent residents. Applicants should send by Feb. 28, 1993 a curriculum vitae, official transcripts, and names and addresses of three referees to: Dr. A.O. Sullivan, Chair, Department of Nutrition and Consumer Studies, P.O. Box 193, St. Francis Xaver University, Antigonish, Nova Scotia, B2G 1C0.

SCHOOL OF NURSING NURSING RESEARCH POSITION IN SOCIAL SUPPORT AND COPING

Take advantage of an exciting opportunity to work with a nationally funded nursing research team. The Social Support Research Program focuses on the development of conceptual and empirical linkages between social support and coping in different community and clinical populations.

A three-year limited term position commencing July 1, 1993, is available in a large metropolitan university with excellent affiliated research and clinical facilities. This position is being offered subject to budgetary approval. The School has both graduate and undergraduate programs. The position involves an expectation of significant contribution to the School of Nursing research program on social support as well as teaching responsibilities. The successful candidate will be a nurse having a PhD in nursing or a related field, research expertise pertaining to social support and coping, and teaching experience. Deadline for applications is **May 30, 1993.**

Dalhousie University is an Employment Equity/Affirmative Action Employer. The university encourages applications from qualified aboriginal peoples, visible minorities, and persons with disabilities.

Please submit resume with the names of three references including most recent employer to:

Dr. Deborah Tamlyn
Director, School of Nursing
Dalhousie University
Halifax, Nova Scotia
Canada
B3H 3J5

Chair, Department of Political Science

Applications are invited for the position of Chair of the Department of Political Science at the rank of Professor or Associate Professor with tenure. Candidates should have proven administrative capabilities, a significant record of scholarly achievement and a demonstrated commitment to teaching. The Department currently has 17 full-time faculty and has an excellent record of research and publication. It offers a comprehensive undergraduate training in political science and has an active graduate program to the M.A. level. The Department places an emphasis on seminar teaching and operates within Simon Fraser's trimester system. The appointment as Chair is for a renewable term of three or five years, commencing 1 September 1993. Please submit a letter of application, a curriculum vitae and the names of three referees to: **Dr. Evan Alderson, Dean of Arts, Simon Fraser University, Burnaby, B.C., Canada, V5A 1S6, (Fax (604) 291-3033).**

All application materials must be received before 1 March 1993. This position is subject to budgetary approval. In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents. Simon Fraser University is committed to the principle of equity in employment and offers equal employment opportunities to qualified applicants.

YORK UNIVERSITY GLENDON COLLEGE

DEPARTMENTS OF HISTORY AND MULTIDISCIPLINARY STUDIES

Subject to budgetary approval, the Departments of History and Multidisciplinary Studies of Glendon College invite applications for a contractually-limited position at the rank of Lecturer or Assistant Professor for a two-year term, 1993-1995. Applicants should possess, or be close to completing a Ph.D. in medieval history, preferably with a concentration in the history of medieval science and technology. However, applications will also be welcome from scholars capable of teaching a course in medieval intellectual or social history. The ability to teach in English and French is required. Preference will be given to applicants with (a) previous teaching experience and (b) the ability to teach a course in ancient Greek and Roman history. Duties will include teaching at the undergraduate level in both French and English. Salary will be in accordance with experience and the collective agreement. Applications, including the names of three referees, should be sent to **Professor Michiel Horn, Chair, Department of History, Glendon College of York University, 2275 Bayview Avenue, Toronto, Ontario, M4N 3M6.** Effective date of appointment: 1 July 1993. Application deadline: **1 March 1993.** York University is implementing a policy of employment equity, including affirmative action for women faculty. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

University of Waikato

Te Whare Wānanga o Waikato

Hamilton, New Zealand

CHAIR OF WOMEN'S STUDIES

The University of Waikato invites applications for the position of Chair of Women's Studies. Applicants should be able to demonstrate an international publishing reputation in the discipline of Women's Studies as well as a senior academic teaching and administrative profile. Administrative experience at both Departmental and Faculty/School levels is desirable. The Department of Women's Studies is the leading undergraduate and graduate Women's Studies programme in New Zealand. It is located in the School of Social Sciences. The core undergraduate and graduate coursework programmes have two areas of primary focus: feminist theory; policy. Applicants should be able to demonstrate a capacity to offer both teaching and research leadership in one of these two areas.

The current salary range per annum for Professors is NZ$80,080 - NZ$99,840.

Enquiries of an academic nature may be made to Associate Professor Barry Parsonson (Tel. (64 7) 856 2889, Fax (64 7) 856 2158). Information on the method of application and conditions of appointment may be obtained from Academic Staffing, Personnel, The University of Waikato, Private Bag 3105, Hamilton, New Zealand (Tel. (64 7) 856 2889, Fax (64 7) 856 0135). Applications quoting reference number A92/79 should reach Academic Staffing, Personnel by 28 February 1993.

Places for appointees' children may be available to the creche run by the Campus Creche Society (Inc). Equal Opportunity is University policy.

UNIVERSITÉ LAVAL

Département des littératures

PROFESSEURE, PROFESSEUR EN ÉTUDES CINÉMATOGRAPHIQUES

Le département des littératures désire pourvoir un poste de professeur de carrière.

FONCTIONS

La personne titulaire de ce poste devra

- Assumer aux trois cycles un enseignement en études cinématographiques;
- Assumer la direction de mémoires de maîtrise et de thèses de doctorat;
- Avoir des activités de recherche reconnues;
- Participer aux activités départementales et universitaires.

CRITÈRES DE SELECTION

- Doctorat en études cinématographiques (ou l'équivalent);
- Expérience de l'enseignement au niveau universitaire;
- Connaissance des théories du langage cinématographique, des théories de la communication et de la réception filmiques, de l'histoire et de l'esthétique du cinéma;
- Expérience de la recherche, publications ou subventions à l'appui;
- Aptitude à travailler en équipe dans le domaine de la recherche;
- Aptitude à effectuer un travail de recherche dans le cadre de projets subventionnés.

TRAITEMENT ET CONDITIONS DE TRAVAIL

Selon la convention collective en vigueur.

L'Université Laval applique un programme d'accès à l'égalité en emploi qui consacre le maîtié des postes vacents à l'engagement de femmes.

ENTREE EN FONCTION : Le 1er Juiliet 1993

Faire parvenir sa candidature accompagnée d'un curriculum vitae et de trois lettres de recommandation avant le **15 mers 1993** à :

Medame Marthe Pegé, directrice
Département des littératures
Feculté des lettres
Pavillon Charles-De Koninck
Université Lavel, Québec G1K 7P4

En accord avec les exigences du ministère de l'immigretion du Canede, cette offre est destinée en priorité aux citoyennes et citoyens canadiens et eux immigrentes et immigrants reçus.

OBSTETRICS & GYNAECOLOGY

McGILL UNIVERSITY - Director of In Vitro Fertilization - Reproductive Endocrinology. Applications are invited by McGill University, Department of Obstetrics and Gynecology, for a tenure track academic position at the Associate Professor level starting September 1993. Requirements include post-M.D. residency and faculty experience with specialty qualifications in Obstetrics/Gynecology and a minimum of one year experience in In Vitro Fertilization. Commitment to teaching and clinical research. Salary is to be commensurate with qualifications and experience. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. McGill University is committed to equity in employment. Applications should be received before March 1, 1993. Please reply to: Dr. T. Tulandi, Director, Division of Reproductive Endocrinology/Infertility, McGill University, Women's Pavilion, 687 Pine Avenue West, Montreal, Quebec, Canada H3A 1A1.

ORTHOPAEDICS

UNIVERSITY OF BRITISH COLUMBIA - Director, Orthopaedic Engineering Research. The Department of Orthopaedics at The University of British Columbia is seeking a Director of Research in the fields of Biomedical Engineering and Orthopaedics. The position would involve the initiation and supervision of a wide variety of projects in collaboration with orthopaedic faculty and residents, as well as investigators from other disciplines. The successful candidate would have executive authority over the research budget of the Department, would be directly responsible for the management of engineering research personnel, and would be expected to engage in selected research projects directly as a principal or co-principal investigator. The Director of Orthopaedic Research will report directly to the Head of the Department of Orthopaedics. A productive background in grant applications and publications would be expected, as well as strong executive interpersonal skills. Experience and success in collaboration with industry, particularly with respect to the development and evaluation of new surgical devices, would be considered an asset. The candidate must hold a Doctorate in Engineering, preferably in Biomedical Engineering, and have the academic credentials to qualify for a dual appointment in the Faculty of Medicine (Orthopaedics) and the Faculty of Applied Science. This tenure track position will be at the rank of Associate Professor. Salary will be commensurate with experience and qualifications. This appointment is subject to final budgetary approval. In accordance with Canadian immigration requirements, this ad is directed to Canadian citizens and permanent residents. UBC welcomes all qualified applicants, especially women, aboriginal people, visible minorities, and persons with disabilities. Starting date will be July 1, 1993. Please reply by April 30, 1993 along with your CV to: Dr. R.W. McGraw, Professor and Head, Department of Orthopaedics, University of British Columbia, 3rd Floor, 910 West 10th Ave., Vancouver, BC V5Z 4E3.

PATHOLOGY

UNIVERSITY OF BRITISH COLUMBIA - The Department of Pathology, University of British Columbia seeks a Research Associate for a one year, renewable position within the Department of Pathology, Division of Clinical Chemistry, Vancouver General Hospital. Experience in lipid biochemistry with an emphasis on the role of acyl-CoA binding protein in regulation of mitochondrial and peroxisomal fatty acid oxidation is essential. A Ph.D. in lipid biochemistry with experience in carnitine metabolism and protein purification is desirable. Salary according to current University of British Columbia guidelines and level of experience. UBC welcomes all qualified applicants, especially women, aboriginal people, visible minorities and persons with disabilities. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Deadline for submission is March 1, 1993 with a starting date of April 1st, 1993. Applications with the names of three referees should be sent to: Dr. D. Seccombe, Clinical Chemistry, Department of Pathology, Vancouver General Hospital, 855 West 12th Avenue, Vancouver, B.C. V5Z 1M9.

PHARMACOLOGY & THERAPEUTICS

UNIVERSITY OF MANITOBA - Cardiovascular Pharmacologist. The Department of Pharmacology and Therapeutics, Faculty of Medicine, University of Manitoba, invites applications for a tenure-track Assistant Professorship commencing July 1, 1993. Applicants must have a Ph.D. and postdoctoral training in the area of cardiovascular pharmacology and should be eligible to apply for competitive scholarship support. Applicants must have demonstrated teaching abilities and will be expected to teach some portion of courses to students in pharmacology, medicine, and graduate studies. Preference will be given to individuals with publications and training in the area of vascular regulation involving endothelial-derived factors and arachidonic acid. The University of Manitoba encourages applications from qualified women and men including members of visible minorities, Aboriginal people, and persons with disabilities. The University offers a smoke-free environment, save for specially designated areas. This advertisement is directed to Canadian citizens and permanent residents. A letter of application, complete with curriculum vitae and the names and addresses of three referees should be forwarded to: Dr. W.W. Lautt, Department of Physiology, Department of Pharmacology and Therapeutics, Faculty of Medicine, University of Manitoba, Winnipeg, Manitoba, R3E 0W3. The deadline for submission of applications is February 28, 1993.

PHILOSOPHY

CARLETON UNIVERSITY, Department of Philosophy. Subject to budgetary approval, the Department of Philosophy at Carleton University invites applications for a tenure-track position at the level of Assistant Professor, beginning July 1, 1993. Ph.D. or equivalent, teaching experience and publications preferred. The expected areas of specialisation are the philosophy of languages and/or philosophy of mind. The candidate must have a strong research commitment in this field. Applicants should be qualified in particular to undertake graduate supervision (Master's level) in philosophy of mind or philosophical semantics and to teach a course in philosophy of language at the undergraduate level. The ability to teach logic and philosophy of computing, and willingness to teach at the introductory level, are highly desirable. Applications, including a curriculum vitae and three letters of reference, should be sent by March 6, 1993 to John Leyden, Chair, Department of Philosophy, Carleton University, 1125 Colonel By Drive, Ottawa, Ontario K1S 5B6. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Carleton University is committed to equality of employment for women, aboriginal peoples, visible minorities, and disabled persons. Interested people from these groups are encouraged to apply.

ST. THOMAS MORE COLLEGE - The Department of Philosophy, St. Thomas More College, University of Saskatchewan, invites applications for a tenure-track position effective July 1, 1993, subject to budgetary approval. Requirements are a specialization in one or more of undergraduate medieval philosophy, general ethics, professional ethics, phenomenology, and philosophy of science. Rank and salary commensurate with qualifications and experience. Send curriculum vitae, and names, addresses and telephone numbers of three references, and samples of written work to Prof. Michael Pomedli, Head, Philosophy, St. Thomas More College, 1437 College Dr., Saskatoon, Sask. S7N 0W6.

PHYSICAL EDUCATION

UNIVERSITY OF ALBERTA - Department of Physical Education and Sport Studies. Applications are invited for at least two tenure-track positions in the Department of Physical Education and Sport Studies, University of Alberta, Edmonton, Alberta. Applicants must have a doctoral degree in a related field and an active research program. The appointments will be at the Assistant Professor level (Current salary - $40,035.00-$57,003.00) and will be effective July 1, 1993. The Department of Physical Education and Sport Studies is looking for experts who can foster our understanding of contemporary problems and issues related to physical activity and leisure throughout the entire lifespan. The Department is particularly interested in researchers and teachers who can work in teams to address these issues from a multi-level perspective (that is, biological, behavioural and sociocultural). Therefore, we would be interested in receiving applications from individuals in any of the academic disciplines who have a demonstrated interest in, and commitment to, physical activity and leisure. One immediate need is for an individual who can contribute to the teaching and study of children's physical activity. Applicants are expected to have or be prepared to develop, an independent research program, and to be willing to work within multidisciplinary teams. In addition to the positions above, the Department may be interested in appointing an individual to a contractual clinical teaching position in the area of children's physical activity. The Department of Physical Education and Sport Studies offers four-year BPE and BA (Rec Admin) degrees, a five-year 6PE\BEd program, MA and MSc degrees, and a PhD degree. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Further details regarding the Department and these positions are available upon request. Applications, including a description of research and teaching interests, and accompanied by a curriculum vitae and names of three referees, should be sent prior to April 1, 1993 to: E.J. Watkinson, Chair, Department of Physical Education and Sports Studies, University of Alberta, Edmonton, Alberta T6G 2H9 (403) 492-3615. The University of Alberta is committed to the principle of equity in employment. The University encourages applications from aboriginal persons, disabled persons, members of visible minorities and women.

LAKEHEAD UNIVERSITY - Applications are invited for a probationary (tenure track) appointment in the School of Physical Education and Athletics commencing August 1, 1993. Duties will include teaching graduate and undergraduate courses in motor behaviour, contributing to the quantitative component of the school, and involvement in some practical teaching. Preference will be given to candidates with an earned doctorate. Salary will commensurate with experience. This position is advertised subject to budgetary approval. Applicants should submit a curriculum vitae and the names and addresses of three referees to: Dr. Norm LaVoie, Director, School of Physical Education and Athletics, G.J. Sanders Fieldhouse, Lakehead University, 955 Oliver Road, Thunder Bay, Ontario, P7B 5E1. Telephone: (807) 343-8649; Fax: (807) 343-8944. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Lakehead University is committed to employment equity and encourages applications from women, members of visible minorities, aboriginal peoples, and persons with disabilities.

THE UNIVERSITY OF CALGARY, Faculty of Physical Education invites applications for an Assistant Professor (tenure-track) effective July 1, 1993 in the area of Health and Wellness Promotion with emphasis on special populations. Applicants will be expected to have a doctoral degree with demonstrated ability to do research. Responsibilities will include teaching at the undergraduate and graduate levels. Preference will be given to candidates who can contribute to the broader scope of faculty needs. Salary commensurate with qualifications and experience. In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada. The University of Calgary has an Employment Equity Program and encourages applications from all qualified candidates, including women, aboriginal people, visible minorities and people with disabilities. The University offers a Dual Career Assistance Program for spouses. Applications, including a curriculum vitae, and a brief description of current research and teaching interest, and the names of three referees should be submitted by March 1, 1993 to: Dr. W.L. Neale, Dean, Faculty of Physical Education, The University of Calgary, 2500 University Drive N.W., Calgary, Alberta T2N 1N4. Telephone: (403) 220-5607; FAX: (403) 289-9117.

WILFRID LAURIER UNIVERSITY - Physical Education. Applications are invited for a continuing position, subject to budgetary approval, in the Department of Physical Education at Wilfrid Laurier University. Applicants should be able to teach in more than one of the following academic areas: Philosophy of Sport; History of Sport; Health; Organizational and Administrative Behaviour; Sport and the Child as well as skill practica. Applicants are expected to have a doctoral degree in the related area or a Ph.D. near completion. The appointment will be effective July 1, 1993 at the assistant professor level. The successful candidate will be expected to assist in the undergraduate program, advise students, and maintain an active research program. Wilfrid Laurier University is committed to Employment Equity policies. The University provides a smoke-free work environment. In accordance with Canadian immigration requirements, this advertisement is directed in the first instance to Canadian citizens and permanent residents. Letters of application which include a description of research and teaching interests should be accompanied by a curriculum vitae and the names of three referees. Applications received by March 31, 1993 to: Dr. L. Livingston, Interim Chairperson, Physical Education Department, Wilfrid Laurier University, 75 University Avenue West, Waterloo, Ontario N2L 3C5.

TRINITY WESTERN UNIVERSITY - Physical Education. Subject to budgetary approval, tenure-track position at rank of Assistant Professor. M.A. or M.Sc. essential, Ph.D. either completed or near completion is preferred. Women applicants are particularly encouraged to apply. Trinity Western University is a Christian liberal arts university, affiliated with the Evangelical Frae Church of Canada. C.V.'s and letters of reference should be addressed to Dr. Harro Van Brummelen, Assistant Dean, Faculty of Social Sciences and Education, Trinity Western University, 7600 Glover Road, Langley, B.C. V3A 6H4 (604) 888-7511. This competition will remain open until the position is filled. In accordance with Canadian immigration requirements, this advertisement is directed in the first instance to Canadian citizens or permanent residents.

PHYSICS

UNIVERSITY OF SASKATCHEWAN - Faculty Position in Physics. Applications are invited for an appointment to a tenure stream position in the Physics Department, University of Saskatchewan (subject to budgetary approval), at the rank of Assistant Professor. Duties will include undergraduate/graduate teaching and research responsibilities at the Saskatchewan Accelerator Laboratory. Candidates must hold a Ph.D. degree or equivalent and have experience in intermediate energy nuclear physics research using accelerators. Applications with a curriculum vitae and the names of at least three referees should be sent before May 28, 1993 to: Head, Department of Physics, University of Saskatchewan, Saskatoon, Saskatchewan, Canada S7N 0W0. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. The University of Saskatchewan is committed to the principles of employment equity. Women candidates, candidates of aboriginal descent, and candidates from other minority groups are especially encouraged to apply.

MEMORIAL UNIVERSITY OF NEWFOUNDLAND - Physics. Sir Wilfred Grenfell College, Memorial University of Newfoundland, invites applications for one sabbatical replacement position in the Department of Physics beginning September 1, 1993 (subject to budgetary approval). Candidates in any area of specialization will be considered, though preference will be given applicants having a strong interest in physics education. Ph.D. or near completion preferred. The successful applicant will be required to teach undergraduate courses at the first and second year levels. Rank and salary dependent on qualifications and experience in accordance with the Collective Agreement. Sir Wilfred Grenfell College teaches the first two years of Memorial University's Arts and Science curriculum and offers a Bachelor of Fine Arts degree. Planning is underway for the expansion to four-year degree granting status in Arts and Science. The College is located in Newfoundland's west coast city of Corner Brook with excellent recreational and cultural facilities and has a population of 30,000. A letter of application together with Curriculum Vitae, teaching dossier and names of three references should be submitted to: Professor Adrian Fowler, Vice-Principal, Memorial University of Newfoundland, Sir Wilfred Grenfell College, Corner Brook, NF A2H 6P9. Memorial University is committed to employment equity. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada.

POLITICAL SCIENCE

CONCORDIA UNIVERSITY. The Department of Political Science at Concordia University invites applications for a limited Term Appointment at the level of Assistant Professor. This position will be in First Nations Studies. The appointment will be effective from June 1st, 1993 to May 31st, 1995. Candidates will be expected to have a completed Ph.D., teaching and research experience would be an asset. Application including a curriculum vitae and three letters of reference should be sent to Dr. H. Hebib, Chair, Department of Political Science, Concordia University, 1455 de Maisonneuve Blvd. W., Montreal, Quebec H3G 1M8. The closing date for receipt of application is February 28, 1993. In accordance with Canadian immigration requirements, this advertisement is directed to Canadians and permanent residents. Concordia University is committed to Employment equity and encourages applications from women, aboriginal peoples, visible minorities and disabled persons. All things being equal, women candidates shall be given priority.

UNIVERSITY OF VICTORIA - The Department of Political Science, University of Victoria, invites applications for a tenure-track position at the Assistant Professor level in the field of Public Administration. Applicants should have a completed Ph.D., along with a strong commitment to teaching and research. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Other qualified candidates are also encouraged to apply. The University of Victoria is an employment equity employer and encourages applications from women, persons with disabilities, visible minorities, and aboriginal persons. The closing date for receipt of applications is March 1st, 1993. Applications, including a curriculum vitae, should be sent to Professor Jeremy Wilson, Chair, Department of Political Science, University of Victoria, Box 3050, Victoria, British Columbia, V8W 3P5. Applicants should ask three referees to send letters of reference directly to the Chair.

LAURENTIAN UNIVERSITY - Department of Political Science. Applications are invited for a bilingual tenure-track appointment. Applications are particularly encouraged from candidates with strengths in at least two of the following areas: Political Theory, Methodology, Canadian Politics, Les candidatures en provenance de personnes ayant une formation en [illegible] sont particulièrement encouragées. Les candidatures devront être adressées à Dr. Jacques Bourgault, Chairman, Department of Political Science, Laurentian University, Sudbury, Ontario, P3E 2C6. Laurentian University is committed to effective teaching and scholarly research. Applicants should be comfortable teaching in both English and French. This position is subject to budgetary approval. Laurentian University is committed to equity in employment and encourages applications from all qualified applicants, including men, women, aboriginal peoples, members of visible minorities and persons with disabilities. In accordance with Immigration Canada requirements, priority will be given to Canadian citizens and permanent residents. Applications, including a curriculum vitae and names of three referees, should be made by March 1, 1993 to Prof. Keith Sendut, Chair, Department of Political Science, Laurentian University, Sudbury, Ontario, P3E 2C6.

UNIVERSITÉ LAURENTIENNE - Département de Science Politique. L'Université sollicite, sous réserve d'autorisation budgétaire, des candidatures à un poste bilingue menant à la permanence.

THE UNIVERSITY OF WINNIPEG DEPARTMENT OF SOCIOLOGY

The Department of Socfology invites applications for a two year term position at the Lecturer level (subject to budgetary approval). This appointment is effective July 1, 1993. The successful candidate will require the ebility to teech Introductory Sociology plus at least one other area of specialization. Candidates should be A.B.D. or near Ph.D. In accordance with Canadien immigration requirements, first preference must be given to Canadian citizens and permanent residents. Interested candidates should, by February 28, 1993, send a curriculum vitae and the names of three referees to: **Professor Joel Novek, Chair, Department of Sociology, University of Winnipeg, 515 Portage Avenue, Winnipeg, Manitoba R3B 2E9; Fax: 204-786-1824.**

Executive Director Environmentel Research Centre

The University of Calgary invites applications for an Executive Director, Environmental Research Centre (ERC) The ERC is an decampus facility with the mandate to promote and facilitate interdisciplinary environmentel research, stimulate and coordinate interdisciplinary grant development and create a public awareness of environmental research programs, services and achievements of The University of Calgary The Executive Director may also be assigned responsibilities for coordinating an annual environmental audit and preparing an environmental sepoil card for the university community The appointment will be for a five-year term commencing July 1, 1993, with a possible second term extension following a favourable review. The Executive Director reports to the Vice-President (Research), and is assisted by an ad hoc advisory committee which currently oversees the restructuring of the ERC. The Executive Director will be assisted by a secretary and may initially be responsible with the ad hoc advisory committee for the appointment of one annual University of Calgary ERC research fellow The Executive Director will have an understanding of and commitment to the environmentel science and human management dimensions of sustainable development, a sound record as a university teacher and researcher of environmental research practice and responsibility in industry or government, experience in administration in a complex academic environment, familiarity with development of sponsored research projects, strong evidence of ability to work collegially in interdisciplinary settings with partners from the community, government, industry and academia, and interpersonal skills essential for effective communication with University personnel and the public. This advertisement is directed to qualified applicants with senior academic, industry or government experience In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada. The University of Calgary has an Employment Equity Program and encourages applications from all qualified candidates, including women, aboriginal people, visible minorities and people with disabilities. The University offers a Dual Career Assistance Program for spouses Letters from three referees should be sent directly to the Vice-President (Research) Final applicant selection is contingent upon University of Calgary budget approval, and the salary will be commensurate with qualifications and experience Applications, including a curriculum vitae, should be sent by **March 15, 1993** to **Dr. Cooper Langford, Vice-President (Research), The University of Calgary, 2500 University Drive N.W., Calgary, Alberta T2N 1N4.**

ASSOCIATE DEAN
THE UNIVERSITY COLLEGE OF THE CARIBOO
COMPETITION #93-500

Please take note that the closing date previously advertised for this position is changed to February 28, 1993.

QUEEN'S UNIVERSITY
FACULTY OF EDUCATION

The Faculty of Education, Queen's University, invites applications for five tenure track positions. These positions, subject to the approval of the Principal of Queen's University, normally will be at the rank of Assistant Professor and will begin July 1, 1993.

The positions are in the curriculum areas of:

Arts education with emphasis in music
English/Language Arts education
Physicel end health educetion
Science educetion with emphasis in chemistry
Social Studies/History education

Please note: While the applicant may have had specialized experience with the curriculum area at one level of education, primary through senior, it is desirable that she or he have sufficient knowledge to provide leadership in program development at all levels of the area.

Responsibilities include:
Teaching and curriculum area leadership in the B.Ed., M.Ed., and Continuing Education programs of the Faculty, as required; conducting research; supervising pre-service and graduate students; and providing service within the university and educational communities.

Requirements:
Completed or nearly completed doctorate in Education or related field; research experience with publications; successful teaching experience; knowledge of the Canadian education system; and ability to give leadership in the curriculum area, primary through senior levels, regardless of level of specialization.

In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Queen's University has an employment equity programme, welcomes diversity in the workplace and encourages applications from all qualified candidates, including women, aboriginal peoples, people with disabilities, and visible minorities.

Appointments are subject to final budgetary approval.

Applicants should forward a letter of application, a curriculum vitae, one sample of recent professional/scholarly work, and the names and addresses of at least three persons to act as referees by **March 1, 1993** to:

Acting Dean Ger White
Faculty of Education
Queen's University
Kingston, Ontario, K7L 3N6
Phone: (613) 545-6210 Fax (613) 545-6584

UNIVERSITY OF WINDSOR
HEAD, DEPARTMENT OF BIOLOGICAL SCIENCES

Applications and nominations are invited from outstanding individuals for the position of Department Head to begin July 1, 1993 (starting date negotiable). The applicant must have an active research program in either Environmental/Population Biology or Molecular/Developmental Biology. The Department has 21 faculty, 4 adjunct professors, 30 graduate students, and an ongoing program of visiting scholars and scientists, and post-doctoral fellows. The Department offers Doctoral and Master's programs with specialization in Environmental/Population and Molecular/Developmental Biology. The undergraduate B.Sc. program serves more than 450 majors in Biological Sciences.

In addition to a strong record of research and graduate training, the applicant should have a commitment to undergraduate teaching as well as the capacity to provide leadership and administrative competence appropriate to the position.

The University of Windsor is committed to employment equity and welcomes applications from Aboriginal Peoples, persons with disabilities and members of visible minorities. Applications from women are particularly encouraged. In accordance with Canadian immigration requirements this advertisement is directed, in the first instance, to Canadian citizens and permanent residents of Canada.

Consideration of applications will begin **March 1, 1993.** Applications and nominations, including a curriculum vitae and the names of three referees, should be sent to:

Dr. Robert T. M'Closkey
Chair, Head Search Committee
Department of
Biological Sciences
University of Windsor
Windsor, Ontario, N9B 3P4

UNIVERSITY OF WINDSOR

La personne choisie devra faire preuve de compétences dans au moins deux des domaines suivants: la théorie politique, la méthodologie, la politique canadienne et l'économie politique. Elle doit être titulaire d'un doctorat et démontrer un engagement envers l'enseignement efficace et la travail de recherche. Elle sera enfin appelée à enseigner en anglais et en français. L'Université Laurentienne souscrit au principe de l'équité en matière d'emploi et encourage toutes les personnes qualifiées, y compris les hommes, les femmes, les autochtones, les personnes handicapées et les membres des minorités visibles, à poser leur candidature. Conformément aux exigences relatives à l'immigration au Canada, ce poste est offert aux citoyens canadiens et aux résidents permanents. Les personnes intéressées sont priées de faire parvenir leur candidature, accompagnée d'un curriculum vitae et des noms de trois répondants, avant le 1er mars 1993, au professeur Keith Sinclair, directeur, Département de science politique, Université Laurentienne, Sudbury, Ontario, P3E 2C6.

McGILL UNIVERSITY - Department of Political Science. McGill University invites applications for one or more sessional lecturer positions (full-time or partial) for the 1993-94 academic year. The positions are subject to budgetary approval. Possible fields include Canadian Politics, American Politics, West European Politics, Political Theory, International Politics and Empirical Methods. Candidates should have a Ph.D. in Political Science. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. McGill University is committed to equity in employment. Applications should be submitted no later than February 28, 1993. Applications, including a curriculum vitea, university transcripts and three letters of reference, should be sent to: Professor Jerome H. Black, Chair, Department of Political Science, McGill University, 855 Sherbrooke St. W., Montreal, Quebec H3A 2T7. McGill University is committed to equity in employment.

PREVENTIVE MEDICINE & BIOSTATISTICS

UNIVERSITY OF TORONTO - The Department of Preventive Medicine and Biostatistics invites application for an appointment at the Assistant or Associate level, starting July 1, 1993. This is a limited term appointment for up to 2 years (July 1, 1993 to June 20, 1995). The department is interested in someone with research strengths in biostatistics. The successful candidate will have a strong research program, and may be involved in undergraduate and graduate teaching and graduate supervision. Salary and rank will be commensurate with qualifications and experience. Letters of application with curriculum vitae and three letters of reference should be sent to Professor A.B. Miller, Chairman, Department of Preventive Medicine and Biostatistics, University of Toronto, Toronto, Ontario, Canada, M5S 1A1 by March 1, 1993. The University of Toronto encourages applicationsfrom qualified women and men, members of visible minorities, aboriginal peoples and persons with disabilities. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

PSYCHIATRY

THE UNIVERSITY OF BRITISH COLUMBIA - Department of Psychiatry, Division of Mood Disorders. Applications are invited for a grant tenure track position as Assistant Professor, Division of Mood Disorders. Psychiatrists with laboratory experience and interest in pathophysiology of depression and mechanism of action of antidepressant treatment are encouraged to apply. The successful candidate will join a team of investigators and clinicians actively engaged in the study and treatment of mood disorders. Opportunities for interdisciplinary collaborative research are also available. U.B.C. encourages all qualified applicants, especially women, aboriginal people, visible minorities and persons with disabilities. This advertisement is directed towards Canadian citizens and permanent residents of Canada. Salary will be commensurate with experience and qualifications. This position is subject to final budgetary approval. Applicants should submit a curculum vitae, a list of publications, and the names and addresses of three references to: Dr. W.J. Livesley, Department of Psychiatry, University of British Columbia, 2255 Wesbrook Mall, Vancouver, B.C. V6T 2A1. Applications will be accepted until March 31, 1993.

UNIVERSITY OF TORONTO - Head, Conjoint Geriatric Psychiatry Program, The Queen Elizabeth Hospital, Toronto, and The Toronto Hospital jointly invite applications from qualified individuals for the position of Head, Conjoint Geriatric Psychiatry Program. This individual will be the Head of all academic and clinical geriatric psychiatry programs at both institutions. The Queen Elizabeth Hospital is a 600-bed chronic care and rehabilitation facility which currently operates a 20-bed inpatient unit focused on the elderly with intellectual impairment. The Toronto Hospital, Department of Psychiatry, operates an Alzheimer's Disease and Related Disorder Clinic, an Affective Disorders Clinic for the Elderly and a 7-bed acute geriatric psychiatry inpatient unit. The Geriatric Psychiatry Program has had strong links to the neurosciences, which have been recently designated as one of the major priorities of TTH. Both institutions provide other ambulatory care services for these patients and Geriatric Psychiatry Consultation-Liaison services are in existence at both hospitals. The successful candidate will have a FRCP(c) or equivalent; be eligible to practise psychiatry in Ontario; be recognized as an outstanding teacher and researcher in psychiatric disorders affecting the elderly; an individual with superior leadership qualities with an ability to recruit and develop academic and clinical staff; planning abilities, preferably with previous administrative experience; and a proven capability in working effectively within a multidisciplinary team environment. The successful candidate will be eligible for an academic appointment as Assistant/Associate Professor within the Department of Psychiatry, Faculty of Medicine, University of Toronto. Applications are encouraged from men and women, members of visible minorities, aboriginal peoples, and persons with disabilities. In accordance with Canadian immigration requirements, priority will be given to qualified candidates who are Canadian citizens or permanent residents of Canada. Appointment by July 1993 is preferred. Applications or nominations should be submitted by 28 February, 1993 with curriculum vitae to: Chair, Search Committee, c/o Mr. C.A. Nordal, President, The Queen Elizabeth Hospital, 550 University Avenue, Toronto, Ontario M5G 2A2.

UNIVERSITY OF BRITISH COLUMBIA - The Division of Neurological Sciences (Kinsmen Laboratory) in the Department of Psychiatry of the University of British Columbia invites applications for two tenure track positions each at the rank of Assistant Professor. Applicants should have a Ph.D. or M.D. degree, postdoctoral training, and have shown clear evidence of a capacity for independent, original research. Outstanding applicants from all areas of neuroscience will be considered. The Division is particularly interested in recruiting individuals with expertise in neurobiology as they apply (1) to hormonal and neurotransmitter regulation of gene expression and (2) to functional consequences of protein phosphorylation in the mammalian brain. The Division offers excellent research facilities. The successful applicants will be expected to be strong candidates for Medical Research Council of Canada Scholarship support. Salary will be commensurate with qualifications and experience. UBC welcomes all qualified applicants, especially women, aboriginal people, visible minorities, and persons with disabilities. This advertisement is directed to Canadian citizens and permanent residents. This position is subject to final budgetary approval. Applicants should send curriculum vitae, list of publications, a brief summary of research plans, and the names and addresses of three referees to: Dr. H.C. Fibiger, Professor and Head, Division of Neurological Sciences, Department of Psychiatry, University of British Columbia, 2255 Wesbrook Mall, Vancouver, B.C. V6T 1Z3 Canada. Applications should be accepted until April 15, 1993. Anticipated start dale is July 1, 1993.

PSYCHOLOGY

LAURENTIAN UNIVERSITY, The Department of Psychology invites applications for a tenure-stream position, beginning July 1, 1993. Applicants specializing in the areas of cognition, perception, language, personality, theory, and/or introductory psychology are encouraged to apply. The position will involve teaching at the undergraduate (and possibly graduate) levels. A demonstrated history of successful teaching and research is a definite asset. Salary and position will be commensurate with the candidate's qualifications. Laurentian University is committed to equity in employment and encourages applications from all qualified applicants, including men, women, aboriginal peoples, members of visible minorities, and persons with disabilities. In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents. Applications, including a curriculum vitae and names of three referees, should be sent by March 15, 1993 to Dr. Robin Patchett, Psychology Chair, Laurentian University, Sudbury, Ontario, P3E 2C6. Subject to budgetary approval.

THE UNIVERSITY OF REGINA, Department of Psychology invites applications for a tenure-track position in Clinical Psychology at the Assistant Professor level. This appointment, which is subject to budgetary approval, will commence July 1, 1993. Duties include teaching at the undergraduate and graduate levels, supervision of graduate and Honours theses, and maintenance of an active programme of research. Applicants must have a Ph.D. in clinical psychology and be eligible for registration as a psychologist in the Province of Saskatchewan. The graduate programme in clinical psychology at the University of Regina is a developing program based on a scientist-practitioner model of training. Preference will be given to applicants from a CPA/APA accredited graduate program in clinical psychology. Candidates should submit a curriculum vitae, reprints or preprints and arrange for three letters of reference to be forwarded to: Professor D. de Vlieger, Dean, Faculty of Arts, University of Regina, Regina, Saskatchewan S4S 0A2. Closing date for applications is March 15, 1993. Inquiries concerning the position may be directed to Dr. D. Afiano, A/Head, Department of Psychology at (306) 585 4157. In accordance with Canadian immigration requirements, this advertisement is directed in the first instance to Canadian citizens and permanent residents. The University of Regina is committed to employment equity.

ATHABASCA UNIVERSITY has a vacant tenure-track psychology position at the assistant professor level to be filled as of September 1993. The psychology unit is a small one, so the successful applicant will be expected to fill the role of generalist as well as that of research specialist. In line with this, the position is responsible for the development of senior-level courses for distance delivery in experimental psychology, personality, and child development. The incumbent will also coordinate existing courses in adult development and introductory child development. The nature of distance delivery requires excellent written communication skills. A strong commitment to teaching and innovative education is essential. Minimum qualifications include: a Ph.D. in psychology or related field, relevant teaching experience, and evidence of research productivity. Expertise in issues and strategies in counselling women would be an esset, as would interest in computer applications or graduate program development in distance education. Athabasca University is an open university specializing in distance education. Athabasca's proximity to Edmonton gives its residents the advantage of country living while still having access to a modern urban centre located 100 minutes away by car. Athabasca University maintains an environment which develops and supports equitable working conditions for members of groups traditionally under-represented in universities. In accordance with Canadian Immigration Department regulations, this advertisement is directed to Canadian citizens and permanent residents. This position will be filled subject to budget approval. Applicants should forward a letter of application, a curriculum vitae, graduate transcripts, a copy of a recent course outline or an example of professional writing, and the names and addresses of three referees to: Michael T. Balaski, Human Resources, Athabasca University, Box 10,000, Athabasca, Alberta, T0G 2R0. The closing date for applications is March 31, 1993. Further information may be obtained from Dr. David Gregory, Dean, Faculty of Arts at (403) 675-6211 or fax (403) 675-6186.

WILFRID LAURIER UNIVERSITY - Department of Psychology. Applications are invited for three 1-year sabbatical replacement positions at the Assistant Professor level starting July 1, 1993. The successful applicants will have a commitment to quality teaching, with the ability to teach undergraduate courses in one or more of the following areas: introductory, research methodology and statistics, social, developmental, educational, personality, abnormal, perception, cognition, and exceptional children, youth, and adults. The anticipated teaching load will be three 1-term courses in each of two academic terms, with the possibility of duplicate sections of some courses. Applications will be accepted until the positions are filled, however interested persons should apply by March 1, 1993. Applicants should send a curriculum vitae, copies of recent publications, a statement of teaching and research interests, and three letters of reference to Dr. Keith Horton, Chair, Department of Psychology, Wilfrid Laurier University, Waterloo, Ontario N2L 3C5. This advertisement is directed in the first instance to Canadian citizens and permanent residents. The University is committed to an employment equity policy and invites applications from all qualified applicants, including women, visible minorities, aboriginal persons, and persons with disabilities. The University provides a smoke-free working environment.

UNIVERSITY OF MANITOBA - The Department of Psychology of the University of Manitoba invites applications for a full-time tenure track appointment at Assistant Professor rank in Clinical Psychology. The appointment will begin on July 1, 1993. The successful candidate must have a Ph.D. with specialization in Clinical Psychology by the time of appointment and have demonstrated competence in teaching, research, and clinical practice. The 1992-93 salary floor for Assistant professors is $34,882 (subject to review). Salary will be commensurate with experience and qualifications. The University of Manitoba encourages applications from qualified women and men, including members of visible minorities, Aboriginal people, and persons with disabilities. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. This position will be filled subject to budget approval. Applicants should forward a letter of application, a curriculum vitae, graduate transcripts, a copy of a recent course outline or an example of professional writing, and the names and addresses of three referees to: Michael T. Balaski, Human Resources, Athabasca University, Box 10,000, Athabasca, Alberta, T0G 2R0. The closing date for applications is March 31, 1993. Further information may be obtained from Dr. David Gregory, Dean, Faculty of Arts at (403) 675-6211 or fax (403) 675-6186.

UNIVERSITE LAURENTIENNE-LAURENTIAN UNIVERSITY: Psychologie
Le département de psychologie met en concours un poste d'enseignement en français d'une durée limitée d'un an (1 juillet 1993 à 31 août 1994) en remplacement d'un professeur en congé de maladie. La préférence sera accordée au candidat(e) ayant une expérience dans l'enseignement des cours d'initiation à la psychologie et des cours dans le domaine de l'apprentissage et de la psychophysiologie. L'Université Laurentienne souscrit au principe de l'équité en matière d'emploi et encourage toutes les personnes qualifiées, y compris les hommes, les femmes, les autochtones, les membres des minorités visibles et les personnes handicapées à poser leur candidature. Les personnes intéressées devraient soumettre leur demande, accompangnée d'un curriculum vitae au plus tard le 15 mars, 1993 à M. Robin Patchett, Directeur, Psychologie, Université Laurentienne, Sudbury, (Ontario) P3E 2C6.

UNIVERSITE DE MONTRÉAL - Le **Département de psychologie** de l'Université de Montréal est à la recherche d'un ou d'une professeur(e) régulier(e) en début de carrière (niveau professeur(e) adjoint(e)), dans le domaine des processus cognitives. Le ou la candidate doit detenir un doctorat en psychologie ou son équivalent, avec une spécialité dans la modélisation des processus mentaux supérieurs (mémoire,langega, raisonnement, etc.). Une attention particulière sera accordée aux dossiers des candidat(a)s intéressé(e)s par le développement des fonctions cognitives.

La date d'entrée en fonction est le 1er juin 1993. L'enseignement étant dispensé en français, le candidat ou la candidate doit posseder une maitrise suffisante de cette langue. Les personnes intéressées doivent acheminer leur curriculum vitae, accompagné de trois lettres de recommandations et de copie de publications récentes, au plus tard le 1er mars 1993 au Dr. Luc Granger, directeur, Département de psychologie, Université de Montréal, C.P. 6128 succ. "A", Montréal, QC, H3C 3J7. Conformément aux exigences prescrites en matière d'immigration au Canada, cet avis s'adresse aux citoyen(ne)s canadien(ne)s et aux résident(e)s permanent(e)s du Canada.

UNIVERSITY OF NEW BRUNSWICK - Saint John Campus, Psychology Department. Applications are invited for a sabbatical replacement position in Psychology. Candidates should have a strong background in experimental psychology. Preference will be given to those trained in learning, although applicants from other areas will be considered. The successful candidate will be expected to teach Principles of Learning, General Experimental Psychology, Introduction to Psychology in addition to other courses. The appointment, subject to budgetary approval, is for 9 months during the 1993-1994 academic year at a rank of lecturer or assistant professor. Applicants should have completed or nearly completed their Ph.D. A letter of application with curriculum vitae, the names and addresses of three referees, and reprints of articles should be sent to Dr. P. McGahan, Dean of Arts, University of New Brunswick, P.O. Box 5050, Saint John, N.B. E2L 4L5. The University is committed to employment equity and encourages applications from women. In accordance with Canadian immigration requirements, preference will be given to Canadian citizens and permanent residents of Canada.

RADIOLOGY

UNIVERSITY OF WESTERN ONTARIO - Two Full-Time Academic Radiologists required for July 1, 1993. The Department of Diagnostic Radiology and Nuclear Medicine of the University of Western Ontario invites apolications for two positions at University Hospital, London, Ontario, Canada. Both positions are University-Contracted Faculty of Medicine Clinical Appointments with rank appropriate to qualifications. Duties include teaching at the undergraduate and postgraduate levels. An interest in research is required, and previous research experience is an asset. 1. General/Musculoskeletal Radiologist. Candidates must have an interest in orthopedic and rheumatological imaging. Past training may include a fellowship at a major institution. 2. Interventional Radiologist. Candidates may have several years' experience and extensive preclice in all interventive radiological procedures including angioplasty, biliary and renal procedures, or may have just completed a fellowship at a major institution. The Department at University Hospital is extremely well-equipped with two magnetic resonance imaging units (0.5 and 1.5 Tesla) and dedicated time for musculoskeletal and body MR, three state-of-the-art angiographic suites, and a computed tomography scanner. Laboratory facilities include an animal suite magnetic resonance and interventive radiology, and a large group of physicists engaged in all aspects of imaging research. Candidates require specialist recognition by the Royal College of Physicians and Surgeons of Canada (or equivalent) and eligibility for licensure by the College of Physicians and Surgeons of Ontario. Positions are subject to budget approval. In accordance with Canadian immigration requirements, this advertisement is directed to

REVISED
SIMON FRASER UNIVERSITY
DEPARTMENT OF COMMUNICATION

With reference to the advertisement, which appeared in the January issue, for the Chair of the Communications Department at Simon Fraser University, please note the following statement:

In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and Permanent Residents.

Dr. R. Martenluk, Dean,
Faculty of Applied Sciences,
Simon Fraser University,
Burnaby, B.C. Canada,
V5A 1S6
Phone: (604) 291-3826
Fax: (604) 291-5802

Assistant Professor In Ecology

The University of Calgary Department of Biological Sciences and the Kananaskis Field Station invite applications for an Assistant Professor (limited term) in Ecology — one half in Biological Sciences and one-half in the Kananaskis Field Station. The successful applicant should be able to teach in Introductory Ecology, Population and Community Ecology, and Quantitative Biology courses. As well, the applicant will help organize field courses and conduct field research at the Kananaskis Field Station. Applicants should have a PhD and relevant experience. The appointment is available immediately and is renewable. Salary range $38,158-$56,491. In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada. Applicants should submit a complete curriculum vitae and arrange for three letters of reference to be forwarded by **February 26, 1993** to **Dr. R.W. Davies, Department of Biological Sciences, The University of Calgary, 2500 University Drive N.W., Calgary, Alberta T2N 1N4.**

OKANAGAN COLLEGE

Okanagan University College offers a Bachelor of Education (Elementary) degree in Education in cooperation with the University of Victoria. Applications are invited for a Professor in Elementary Mathematics and/or Science Education to teach elementary methods courses and to participate in the development of a secondary science program. Supervision of student teachers may also be required.

A doctoral degree or equivalent is preferred and teaching experience in the public school system is desirable. Applicants with a strong interest in teacher education and a commitment to both teaching and ongoing scholarly activity are encouraged to apply. This is a continuing position effective August 1, 1993.

Salary and working conditions are governed by the Okanagan College Faculty Association Collective Agreement. Salary is $39,228 to $58,940 per annum based on the 1991/92 salary scale with placement on the scale dependent upon qualifications and experience.

Please submit a curriculum vitae and the names of three referees in confidence by **March 15, 1993** to: **Competition No. 104FAC92, Personnel Office, Okanagan University College, 1000 KLO Road, Kelowna, BC, V1Y 4X8.**

UVic UNIVERSITY OF VICTORIA

Concordia
UNIVERSITY

Director, Research Services

Concordia University is seeking a Director of Research Services. The incumbent will assume the position of Associate Director on, or about, 1 June 1993, (subject to budgetary approval) and will assume the position of Director no later than 1 June 1994.

The Office of Research Service is dedicated to providing the professional services required to encourage and support the development, evolution and expansion of funded research and scholarly activities at Concordia University. The Office is committed to enhancing the research mission of the University.

The primary responsibilities of the Director are as follows:
- to develop an approach to research and scholarly activities that will enable the University to take full advantage of internal strengths with existing and emerging external opportunities;
- to provide liaison with the granting agencies and industry;
- to ensure that all internal and external policies, procedures and guidelines affecting research activities at Concordia University are known, understood and considered in a coordinated manner; and
- to raise the profile of research within the University by actively promoting and advertising, both internally and externally, the accomplishments of the research community at Concordia University.

Candidates will possess a Master's Degree, along with five to seven years of experience in research administration, preferably within a university environment. Experience with federal and provincial funding agencies, external organizations, and industry is essential. Knowledge and experience in grant and contract management is required, as is a basic knowledge of technology transfer. Candidates must possess demonstrated interpersonal communication skills as well as organizational development and planning abilities, along with a working knowledge of the French language. Knowledge or a background in finance and statistics would be an asset.

Applications with biographical information should be submitted by April 2, 1993, to:

Dr. T.D. Bui
Associate Vice-Rector, Academic (Research)
Concordia University
1455 de Maisonneuve Boulevard West
Montreal, Quebec H3G 1M8

Concordia University is committed to employment equity and encourages applications from women, aboriginal peoples, visible minorities and disabled persons.

Canadian citizens and permanent residents of Canada. The University of Western Ontario is committed to employment equity, welcomes diversity in the workplace, and encourages applications from all qualified individuals including women, members of visible minorities, aboriginal persons, and persons with disabilities. The deadline for closing of this competition is June 1, 1993. Please send curriculum vitae and the names of three referees to: B.B. Hobbs, MD, FRCPC, Professor and Chair, Department of Diagnostic Radiology and Nuclear Medicine, The University of Western Ontario, Box 5339, 339 Windermere Road, London, Ontario, N6A 5A5, Canada.

RELIGIOUS STUDIES

ST. THOMAS UNIVERSITY - The Department of Religious Studies at St. Thomas University invites applications for a tenure-track position in Roman Catholic theology at the rank of assistant professor. St. Thomas University is a small, undergraduate, liberal arts university where excellence in undergraduate teaching is an institutional priority. The primary field of study should be moral theology. The successful candidate will be teaching undergraduate courses in principles of ethics, social ethics, as well as introduction to religious studies. A PhD degree is required or, imminent completion is expected. Applicants are asked to submit a curriculum vitae, evidence of teaching effectiveness (teaching portfolio preferred) and samples of scholarly work, and to arrange to have three letters of reference sent directly to Dr. Thomas Parkhill, Chair, Department of Religious Studies, St. Thomas University, Fredericton, New Brunswick, Canada E3B 5G3 (Fax: 506-450-9615). Closing date: March 13, 1993. Applicants are responsible for ensuring that their files, including letters of reference, are complete by this date. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. St. Thomas University is committed to employment equity for women, native persons, members of visible minority groups and persons with disabilities.

SOCIAL WORK

LAKEHEAD UNIVERSITY - The Department of Social Work invites applications for a probationary (tenure-track) position commencing August 1, 1993. The Department emphasizes a unique northern-based, task focused ecological approach to social work practice and wishes to attract individuals with an interest in helping develop this approach. Teaching areas are available in social policy, administration/management, practice theory, counselling/communication and research. Applicants should have a doctorate in social work or one of the social sciences and a MSW plus several years of practice experience. Interested persons holding doctorates in social science disciplines but without the MSW may also apply. The position requires proven capacity for research and publishing and previous teaching experience is highly desirable. Salary and benefits are commensurate with qualifications and the appointment is subject to final budgetary approval. The Department of Social Work currently has a four year honours bachelor of social work degree program (HBSW), a one year HBSW program for students with a previous bachelors degree and a part-time MSW program to train advanced generalist practitioners. Interested persons should submit a curriculum vitae and the names and addresses of three references to: Dr. J. Gellert, Dean of Arts and Science, 955 Oliver Road, Lakehead University, Thunder Bay, Ontario P7B 5E1. In accordance with Canadian immigration regulations, this advertisement is directed to Canadian citizens and permanent residents. Lakehead University is committed to employment equity and encourages applications from women, members of visible minorities, aboriginal peoples, and persons with disabilities.

SOCIOLOGY

ST. THOMAS UNIVERSITY - The Department of Sociology at St. Thomas University invites applications for a limited term position at the rank of lecturer for the 1993-94 academic term (subject to budgetary approval). St. Thomas University is a small, undergraduate, liberal arts university where excellence in undergraduate teaching is an institutional priority. The successful candidate will be expected to teach Introduction to Sociology, Deviance, Criminology, and possibly Statistics and Research Methods. A PhD degree is required or, imminent completion is expected. Applicants are asked to submit a curriculum vitae, evidence of teaching effectiveness (teaching portfolio preferred) and arrange to have three letters of reference sent directly to Dr. Sylvie Hale, Chair, Department of Sociology, St. Thomas University, Fredericton, New Brunswick E3B 5G3. Closing date: March 5, 1993 or until a suitable candidate has been appointed. Applicants are responsible for ensuring that their files, including letters of reference, are complete by this date. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. St. Thomas University is committed to employment equity for women, native persons, members of visible minority groups and persons with disabilities.

MEMORIAL UNIVERSITY OF NEWFOUNDLAND - Sociology. Sir Wilfred Grenfell College, Memorial University of Newfoundland, invites applications for one tenure-track position in the Department of Sociology beginning September 1, 1993 (subject to budgetary approval). Ph.D. or equivalent preferred. The area of specialization is open, but family studies, and one of the following desired: classical theory, quantitative methods, health and aging or third world development studies. Rank and salary dependent upon qualifications and experience in accordance with the Collective Agreement. Sir Wilfred Grenfell College teaches the first two years of Memorial University's Arts and Science curriculum and offers a Bachelor of Fine Arts degree. Planning is under way for the expansion to four-year degree granting status in Arts and Science. The College is located in Newfoundland's west coast city of Corner Brook with excellent recreational and cultural facilities and a population of 30,000. A letter of application together with Curriculum Vitae, teaching dossier and names of three references should be submitted to: Professor Adrian Fowler, Vice-Principal, Memorial University of Newfoundland, Sir Wilfred Grenfell College, Corner Brook, NF A2H 6P. Memorial University is committed to employment equity. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada.

BROCK UNIVERSITY - The Department of Sociology at Brock University invites applications for at least two probationary faculty appointments at the assistant professor level, commencing July 1, 1993, subject to final budgetary approval. Successful candidates will have a strong background in Social Theory and/or Methodology and have expertise in one of the following areas: 1) Critical Criminology/Canadian Justice System/Deviance; 2) Race/Racial Relations; or 3) Social Policy. Required as well are a completed Ph.D. degree, some undergraduate teaching experience, and demonstrated potential for developing a sustained program of independent research and scholarly activity. Applicants should submit by March 1, 1993 a letter of application, accompanied by a curriculum vitae, and the names and addresses of people who can provide letters of reference to Dr. Mark Gerrmann, Chair, Appointments Committee, Department of Sociology, Brock University, St. Catharines, Ontario L2S 3A1. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Brock University is committed to a positive action policy aimed at reducing gender imbalance among its faculty. Smoking at Brock University is strictly controlled.

SOCIOLOGY & ANTHROPOLOGY

ST. FRANCIS XAVIER UNIVERSITY - Department of Sociology and Anthropology. Applications are invited for a tenure track position at the level of Assistant Professor. Candidates with a Ph.D. or near completion of a degree in these specialties; criminology, deviance, gender/health and medicine may apply by submitting a curriculum vitae, names of three referees and a sample of a recent publication or paper to: Dr. Den MacInnes, Chair, Department of Sociology and Anthropology, St. Francis Xavier University, Antigonish, Nova Scotia, B2G 1C0. The deadline for applications is February 28, 1993. Salary will be commensurate with rank and experience. At the time of posting this advertisement, the position remains subject to budgetary approval. Effective date of employment will be September 1, 1993. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

LAURENTIAN UNIVERSITY's Department of Sociology and Anthropology invites applications for a tenure-stream appointment in Physical/Biological Anthropology at the Assistant Professor level to start July 1, 1993, subject to budgetary approval. The appointee will be expected to teach undergraduate courses in General Anthropology, Physical/Biological and Forensic Anthropology, and possibly teach basic Human Anatomy in the Department of Biology. Qualifications include a Ph.D. in Anthropology, demonstration of teaching ability, research activity, and some applied Forensic experience. The appointee will be expected to teach in English, however an oral understanding of the second official language would be helpful. Interested individuals should submit an application and curriculum vitae and names and addresses of three referees by February 28, 1993 to Dr. Patrick J. Julig, Anthropology Coordinator, Laurentian University, Sudbury, ON P3E 2C6. Laurentian University is committed to equity in employment and encourages applications from all qualified applicants, including men, women, aboriginal peoples, members of visible minorities and persons with disabilities. In accordance with the policies of Canada requirements, priority will be given to Canadian citizens and permanent residents.

CONCORDIA UNIVERSITY: Department of Sociology and Anthropology. Applications are invited for one limited term appointment in Sociology available on August 1, 1993. The appointment will be at the level of Assistant Professor, Teaching areas include Contemporary Theory, Social Movements and Urban Sociology. Candidates should have a PhD in Sociology and have a commitment to undergraduate teaching. Please send a letter of application, a curriculum vitae and a statement of teaching interests and qualifications to: Pieter J. de Vries, Chair, Department of Sociology and Anthropology, Concordia University, 1455 de Maisonneuve Blvd. West, Montreal, Quebec, H3G 1M8, before March 1, 1993. Please arrange for three letters of reference to be sent to the same address. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Concordia University is committed to Employment Equity and encourages applications from women, aboriginal people, visible minorities and disabled persons. All things being equal, women candidates will be given priority.

STATISTICS & ACTUARIAL SCIENCES

UNIVERSITY OF WATERLOO - Statistics & Actuarial Science. Applications are being accepted for a Post-doctoral or Research Assistant Professor in Statistics. This is a two-year contractually limited appointment funded in part by the Institute for Improvement in Quality and Productivity at the University of Waterloo and research funds held by Faculty members. The successful candidate will have potential to develop an active and productive research program in an area of industrial statistics, preferably in experimental design and/or reliability. Experience with consulting and teaching in an industrial setting would be an asset. Salary range commensurate with qualifications and experience. Appointment effective July 1, 1993. The closing date for applications is February 28, 1993. Send curriculum vitae and arrange for three letters of reference to be sent to: Professor K.S. Brown, Chair, Department of Statistics and Actuarial Science, University of Waterloo, Waterloo, Ontario N2L 3G1 Canada. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. The University of Waterloo encourages applications from qualified women and men, members of visible minorities, aboriginal peoples, and persons with disabilities. This appointment is subject to the availability of funds.

UNIVERSITY OF WATERLOO - Statistics & Actuarial Science. Applications are being accepted for a Research Assistant Professor in Statistics. This is a two-year contractually limited appointment funded primarily by research funds held by Faculty members. The successful candidate will have potential to develop an active and productive research program in an area of biostatistics, preferably in the development of methodology related to the AIDS epidemic, or clinical trials. Experience with consulting and teaching would be an asset. Salary range commensurate with qualifications and experience. Appointment effective July 1, 1993. The closing date for applications is February 28, 1993. Send curriculum vitae and arrange for three letters of reference to be sent to: Professor K.S. Brown, Chair, Department of Statistics and Actuarial Science, University of Waterloo, Waterloo, Ontario N2L 3G1 Canada. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. The University of Waterloo encourages applications from qualified women and men, members of visible minorities, aboriginal peoples, and persons with disabilities. This appointment is subject to the availability of funds.

SUMMER SESSION

UNIVERSITY OF SASKATCHEWAN - 1993 Summer Instructor Positions. Applications are now being accepted for 1993 Summer Session instructor positions in the following graduate special education areas. A resume and three references should be sent to the address below. Course No. EDEXC 812.3: Teaching Behavior and Social Skills; July 5 - 24; $3250.00. Course No. EDEXC 835.3: Education of the Gifted and Talented; July 5 - 24; $3250.00. Requirements: D., experience in the schools, teaching experience at the university level desirable. Published articles an asset. In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada. The University of Saskatchewan is committed to the principle of equity in employment. These are term positions (3 weeks). Deadline April 1, 1993. For further information on specific course details contact: Dr. David Ilerbrun, Head, Department for the Education of Exceptional Children, College of Education, University of Saskatchewan, Saskatoon, SK S7N 0W0; Telephone: (306) 966-5253.

THE UNIVERSITY OF MANITOBA - Summer Session Teaching Positions. The University of Manitoba Summer Session 1993 is scheduled in three academic periods, Intersession May 3 - June 22, Summer Evening May 3 - August 4, and Summer Day July 5 - August 19. Instructional positions may be open in courses being offered by the following Departments and Schools: Fine Art, Economics, French & Spanish, Geography, Native Studies, Philosophy, Political Studies, Foods and Nutrition, Clothing and Textiles, Family Studies, Physical Education and Recreation Studies, Applied Mathematics, Computer Science, Mathematics and Astronomy, Statistics, Zoology, and Social Work. University teaching experience is required. Normally a Ph.D. is preferred. The University of Manitoba encourages applications from qualified women and men, including members of visible minorities, aboriginal people, and persons with disabilities. The University offers a smoke-free work environment, save for specially designated areas. This advertisement is directed to Canadian citizens and permanent residents. Applications must be mailed by March 15, 1993. Applications for teaching positions should indicate the Department or School concerned. All applications should be forwarded to Dr. Bill Kops, Acting Director, Summer Session, Continuing Education Division, 188 Continuing Education Complex, The University of Manitoba, Winnipeg, Manitoba R3T 2N2.

SURGERY

THE McGILL UNIVERSITY Division of Paediatric General Surgery seeks a full time Paediatric General Surgeon. The position will include an appointment at an appropriate academic rank in the School of Medicine. In addition to patient care, responsibilities will include teaching. Research will be a necessary major commitment (50%). The candidate must have completed a residency in General Paediatric Surgery. The candidate should have a working knowledge of both French and English. The appointment is available immediately. Please send curriculum vitae to: Dr. Frank M. Gutman, Director, General Paediatric Surgery, Room C-1137, The Montreal Children's Hospital, 2300 Tupper Street, Montreal, Quebec H3H 1P3. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. McGill University is committed to equity in employment.

SURVEYING SCIENCE

UNIVERSITY OF TORONTO - Survey Law. The Centre for Surveying Science, University of Toronto (Erindale College), invites applications for a tenure stream position at the rank of Assistant or Associate Professor, beginning July 1, 1993. Applicants must have a strong professional background in real property law and boundary law as related to land surveying. An advanced degree in law, or in Surveying, is required. The successful candidate is expected to teach courses at the undergraduate and graduate levels and to develop programmes of externally funded research in the fields of survey law, including land and boundary law in the English common law systems, and the management of cadastres. The successful candidate will have the opportunity to participate in the research and consultative activities of the Institute for Land Information Management which is located in the Erindale Campus. In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents (Landed immigrants). The University of Toronto encourages applications from women, visible minorities, aboriginal peoples and persons with disabilities. Applications, including detailed curriculum vitae, a list of publications, and the names of at least three referees, should be submitted no later than March 15, 1993 to: Rear Admiral D.C. Kapoor (Ret.), Chairman, Search Committee, Centre for Surveying Science, University of Toronto (Erindale College), 3359 Mississauga Road, Mississauga, Ontario, Canada L5L 1C6.

UNIVERSITY OF TORONTO - Surveying Science. The Centre for Surveying Science, University of Toronto (Erindale College) invites applications for a tenure stream position at the rank of Assistant or Associate Professor, beginning July 1, 1993. A Ph.D. or equivalent is required. The successful candidate is expected to teach surveying courses at the undergraduate and graduate levels and to develop programmes of externally funded research in one or more of the following fields: (a) Land surveying; (b) Geodetic surveying; (c) Hydrographic surveying; (d) Photogrammetry and mapping. The successful candidate will have the opportunity to participate in the research and consultative activities of the Institute for Land Information Management which is located in the Erindale Campus. The University

McGill

Faculty of Medicine
School of Nursing

Applications are invited for the position of Director, School of Nursing, Faculty of Medicine, McGill University.

Ph.D. with proven experience in an academic setting; extensive knowledge of all facets of nursing including related basic research; proven experience in organizing and carrying out basic research. Will be responsible for the entire administration of the School of Nursing; will be responsible for the development and maintenance of related research; experience in forging links with clinical nursing is desirable. Salary commensurate with qualifications and experience. Minimum appointment depending upon experience (minimum rank — Associate Professor). Applications should be directed to **Dean Richard L. Cruess, McGill University, Faculty of Medicine, 3655 Drummond Street, Montreal, Quebec, H3G 1Y6 by June 1, 1993.** In accordance with the Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada.

McGill

Faculty of Medicine
Department of Family Medicine

Applications are invited for the position of Chair, Department of Family Medicine, McGill University, Faculty of Medicine.

M.D. with sound academic credentials in the field; must have strong interest in research related to the field; must have experience in educational design and execution of undergraduate and postgraduate training programs; must have proven administrative experience. Will be responsible for the entire administration of the Department of Family Medicine for maintaining and even strengthening the training programs at all clinical levels and fostering research. Salary commensurate with qualifications and experience. Minimum appointment at the Associate Professor level. Application should be directed to **Dean Richard L. Cruess, Faculty of Medicine, McGill University, 3655 Drummond Street, Montreal, Quebec, H3G 1Y6 by June 1, 1993.** In accordance with the Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada.

LEDDY LIBRARY SYSTEMS LIBRARIAN

The Leddy Library seeks applications and nominations for the position of Systems Librarian. The successful candidate will actively participate in the implementation, development and administration of the Integrated Library Management System, as well as co-ordinating the planning and technical support for all library microcomputer applications.

Applicants should have a broad knowledge of computers including hardware, systems software and applications software on mainframe and microcomputer-based platforms. Familiarity with MARC-based integrated library systems, programming experience and knowledge of SAS are desirable. The library currently uses the NOTIS Library Management System and has several microcomputer applications and is connected to the campus-wide network via the Ethernet backbone. A Master's degree in Library/Information Science from an ALA accredited school is required with at least five years experience in academic libraries. Strong interpersonal and communication skills are essential.

The University of Windsor is committed to employment equity and welcomes applications from Aboriginal Peoples, persons with disabilities and members of visible minorities. Applications from women are particularly encouraged. In accordance with Canadian Immigration requirements this advertisement is directed, in the first instance, to Canadian citizens and permanent residents of Canada.

Consideration of applications will begin **February 15, 1993.** Applications, including a curriculum vitae and the names of three referees, should be sent to:

Madge MacGowan
University Librarian
University of Windsor
Windsor, Ontario, N9B 3P4

UNIVERSITY OF WINDSOR

DEAN OF EDUCATION
UNIVERSITY OF NEW BRUNSWICK

The University of New Brunswick, in Fredericton, New Brunswick invites nominations and applications for the position of Dean of the Faculty of Education to succeed the incumbent effective 1 July 1993. The appointment is for a five year term and is subject to renewal.

The University of New Brunswick enrols about 8,000 full-time students and has 500 faculty members at its Fredericton campus. The Faculty of Education currently enrols 750 students in its undergraduate programs, 320 graduate students and has 53 full-time faculty.

Candidates for the deanship should have outstanding academic and administrative qualifications. They should also possess the leadership skills needed to maintain productive relationships within the faculty and positive associations with the wider educational community across the province.

Inquiries, nominations and applications should be addressed to:

Dr. Tom Traves
Vice-President (Academic)
University of New Brunswick
P.O. Box 4400
Fredericton, N.B.
E3B 5A3

The application deadline is **March 1, 1993.** Please include a curriculum vitae and the names of three referees.

In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and those holding Landed Immigrant status in Canada. The University of New Brunswick is committed to the principle of employment equity.

UNIVERSITY OF NEW BRUNSWICK

of Toronto encourages applications from women, visible minorities, aboriginal peoples and persons with disabilities. Applications, including detailed curriculum vitae, a list of publications, and the names of at least three referees, should be submitted no later than March 15, 1993 to: Rear Admiral D.C. Kapoor (Ret.), Chairman, Search Committee, Centre for Surveying Science, University of Toronto (Erindale College), 3359 Mississauga Road, Mississauga, Ontario, Canada L5L 1C6.

THEATRE

MEMORIAL UNIVERSITY OF NEWFOUNDLAND - Theatre, Designer/Stagecraft Professor, Sir Wilfred Grenfell College, Memorial University of Newfoundland, invites applications for a one year contractual position in the Theatre Department, School of Fine Arts, beginning September 1, 1993 (subject to budgetary approval). The successful candidate will teach a variety of courses in various areas of Stagecraft and Design in the technical stream of a four-year B.F.A. program. The candidate will also be responsible for designing some aspect of at least two major productions a year for the department's fully flexible courtyard style theatre. An M.F.A. or equivalent in Design is required. Salary and rank are dependent upon qualifications and experience in accordance with the Collective Agreement. Candidates should have experience teaching at the post-secondary level. A substantial body of experience in the professional theatre is essential. A combination of craft skills in the area of scenic art, costume construction, prop building, drafting, and model-making will be an asset. Sir Wilfred Grenfell College teaches the first two years of Memorial University's Arts and Science curriculum and offers a Bachelor of Fine Arts degree. Planning is under way for the expansion to four-year degree granting status in Arts and Science. The College is located in Newfoundland's west coast city of Corner Brook with excellent recreational and cultural facilities and a population of 30,000. A letter of application together with Curriculum Vitae, teaching dossier and names of three references should be submitted to: Head, Department of Theatre, Memorial University of Newfoundland, Sir Wilfred Grenfell College, Corner Brook, NF A2H 6P9. Memorial University is committed to employment equity. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada.

THEOLOGY

ST. FRANCIS XAVIER UNIVERSITY - The Department of Theology, St. Francis Xavier University, invites applications for a full time, tenure-track position at the rank of Assistant Professor to commence September 1, 1993 (subject to budgetary confirmation). The area of speciality is Church History. The successful applicant will also be required to teach courses at the introductory level in the Christian religious tradition. Candidates should have a minimum of a Ph.D. degree in either Theology or Religious Studies. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. St. Francis Xavier University encourages applications from women, aboriginal people, visible minorities, and people with disabilities. Applications, including a curriculum vitae, the names and addresses of three referees, and a statement on both proposed teaching and research directions, should be sent to The Chair, Department of Theology, P.O. Box 137, St. Francis Xavier University, Antigonish, Nova Scotia, B2G 1C0. Closing date for receipt of applications is March 15, 1993.

TRADE POLICY

CARLETON UNIVERSITY. The Centre for Trade Policy and Law requires a research assistant to compile survey research data and to catalogue and to prepare a bibliography of research materials on legal and technical issues with respect to product and process standards of developing country trade focusing on South-East Asia and Latin America. Requirements are a graduate degree in economics, international affairs or international law; background knowledge and experience in the study and analysis of such issues as trade policy, trade law, environment; experience in developing countries would be an asset; demonstrated knowledge of bibliographic materials for research on Asia-Pacific and Latin-American economic and environmental cooperation; good computer skills, specifically with WordPerfect 5.1, Lotus, Harvard Graphics and statistical packages for survey research; self-motivated with the ability to work with minimum supervision; must be flexible and able to work well under pressure and maintain a pleasant manner and positive attitude; must be able to work effectively with a team that is multi-disciplinary and multi-cultural; excellent telephone manner. Bilinguel (English/Spanish) with excellent English language writing skills. Salary is $15.00 an hour and continuation is contingent on research funding. In accordance with Canadian Immigration requirements this advertisement is directed to Canadian citizens and permanent residents. Please forward applications c/o CTPL, Room 106 SR, Carleton University, 1125 Colonel By Drive, Ottawa, Ontario, K1S 5B6. Closing date for applications is March 1, 1993.

TRANSLATION

UNIVERSITY OF BRITISH COLUMBIA - A person required to help organize symposia in China and to edit and translate scientific manuscripts and other materials from Chinese to English. Applicants must have a bachelor degree (preferably master degree) in English, and be fluent in Mandarin and English. Translation experience is required. The applicants must also have experience in travel affairs in China and hold "Guide and Interpreter" and "Translator" certificates from the China International Travel Service. This is a permanent position, with salary dependent upon qualifications and experience. The position will be available September 1, 1993. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. Please submit letter of application, curriculum vitae and three letters of reference to Dr. O.J. Randall, Department of Zoology, University of British Columbia, Vancouver, B.C., Canada V6T 1Z4. Closing date for application is March 10, 1993.

WOMEN'S STUDIES

UNIVERSITY OF VICTORIA - The Women's Studies Program at the University of Victoria invites applications for a tenure-track position at the rank of Assistant Professor, beginning **July 1, 1993.** The University of Victoria offers a major and a minor program in Women's Studies. Preferred candidates will have a **Ph.D.** or equivalent in an appropriate field. Teaching experience in inter-disciplinary Women's Studies courses is essential. Preference will be given to a candidate in one of the Social Sciences. Salary will be commensurate with qualifications and experience. In accordance with Canadian Immigration Requirements, priority will be given to Canadian citizens and permanent residents. The University of Victoria is an employment equity employer and encourages applications from women, persons with disabilities, visible minorities, and aboriginal persons. Applications in writing, a curriculum vitae and three letters of reference should be sent to **Dr. Jennifer Waelti-Walters,** Director of Women's Studies, University of Victoria, P.O. Box 3045, Victoria, B.C., V8W 3P4. The deadline for applications is **March 1, 1993.**

TRENT UNIVERSITY - The Women's Studies Program at Trent University invites applications for a tenure-track appointment (subject to budgetary approval) at the rank of Assistant Professor, commencing July 1, 1993. The successful candidate will teach WS 100: Introduction to Women's Studies, WS 300: Feminist Theory and a third course to be determined upon appointment, and will participate actively in program administration and development. This position requires a **Ph.D.** complete (or near completion) and a record of success in both research and teaching. Applications, including a full curriculum vitae, representative publications and the names of three referees who have been asked to write on the candidate's behalf should be sent to: Professor Barbara Mershall, Chair, Women's Studies Program, Trent University, Peterborough, Ontario, K9J 7B8. Deadline for receipt of all materials, including letters of reference, is **March 1, 1993.** Trent University is an Employment Equity Employer, and especially invites candidacies from women, aboriginal peoples, visible minorities and disabled persons. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada.

ZOOLOGY

BRANDON UNIVERSITY - Department of Zoology. Brandon University is a small, primarily undergraduate institution with a commitment to quality teaching and research. The Department of Zoology invites applications for a position at the level of Assistant Professor. The initial appointment will be for a three year term. The position involves teaching courses in Introductory Zoology, Introductory Genetics, and additional courses in the area of the candidate's expertise. The specific area of expertise is of less concern than a record of excellence. The only restriction is that the candidate should be organismally oriented. The candidate will be expected to develop an active research program and to supervise undergraduate theses. Applicants must have a Ph.D. and both teaching and research experience. Applicants should submit a letter of application, curriculum vitae, the names and complete addresses of three referees, a one-page statement of teaching philosophy, and an outline of future research plans. Salary: Commensurate with qualifications and experience. The current salary range for Assistant Professor is $34,978 to $54,303. Expected date of appointment: July 1, 1993. Application deadline: February 28, 1993. Applications should be sent to: Dr. Peter J. Rombough, Chair, Department of Zoology, Brandon University, Brandon, Manitoba, Canada R7A 6A9. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Brandon University is an equal opportunity employer. Both women and men are encouraged to apply.

THE UNIVERSITY OF BRITISH COLUMBIA - Applications are invited for a tenure-track position at the Assistant Professor level in the Department of Zoology, University of British Columbia. Appointment may be considered at a higher rank for a senior woman with exceptional qualifications. Salary will be commensurate with education and experience. The Department of Zoology currently comprises 36 faculty members, approximately 35 post-doctoral fellows and research associates, and 140 graduate students. Preference will be given to candidates with at least 2 years postdoctoral experience and with demonstrated excellence in research that complements the present strengths in the department. We require an animal population geneticist with strong theoretical skills. Experience with molecular biology approaches to this discipline will be considered an additional asset. The appointee will be expected to develop a strong research program, and teach in appropriate undergraduate courses, including biostatistics. Starting date will be July 1, 1994. Appointment is subject to final budgetary approval. Curriculum Vitae, 3 letters of reference, and a brief outline of research interests should be submitted to Dr. J.E. Phillips, Head, Department of Zoology, University of British Columbia, #2354-6270 University Boulevard, Vancouver, B.C. V6T 1Z4, Canada (Fax. 604-822-2416). Closing date for application is **June 1, 1993.** In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. The University of British Columbia welcomes all qualified applicants, especially women, aboriginal people, visible minorities and persons with disabilities.

ACCOMMODATIONS

VILLA FOR RENT IN SOUTHERN FRANCE: Feb. 1 to May 31/1993 and Sept. 1/1993 to May 31/1994. Fully furnished 3 bedroom, large office/library, 1 acre, private, wooded, ingrown, swimming pool, tennis court, 1/2 hour north of Aix-en-Provence. $ 1200 per mo. plus utilities. Contact: Dr. Sandra Beckett, 278 Riverview Blvd., St. Catharines, Ont. L2T 3N4 (416) 687-7315.

MONTREAL (Westmount) 2 bdrm 1bth apt walking distance to Concordia and McGill; 1 block to bus/metro for rent Aug/Sept 93- July/Aug 94. Completely furnished including linens, dishes, utensils, TV stereo. 800sq.ft, suitable for 2; $850 heated; util extra; information: P. McKinley (514) 398-4498, FAX (514) 398-8193.

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FOR RENT: London, England. Two bedroom fully furnished apartment in pleasant area of North London. Only 25 minutes from University of London by public transit. Perfect for an academic on sabbatical leave. Available mid-February, 1993 for up to a year. Contact John Calvert, 2548 Yale St., Vancouver, B.C., V5K 1B9. Tel. 604-255-6601.

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HEAD
DEPARTMENT OF CHEMISTRY & BIOCHEMISTRY

Applications and nominations are invited from outstanding individuals for the position of Department Head to begin July 1, 1993. The applicant must have an active research program in any area of Chemistry and should be eligible for appointment at the level of Professor. Those with interests in Physical and Theoretical Chemistry are particularly urged to apply. In addition to research and graduate student training, the applicant should have a commitment to undergraduate teaching as well as the capacity to provide leadership and administrative competence appropriate to the position.

The Department offers B.Sc. degrees in Chemistry and Biochemistry. Graduate programs at the Master's and Doctoral levels are offered in all areas of Chemistry, Clinical Chemistry and Biochemistry. The Department has 16 faculty, two University Research Fellows, 14 Adjunct Professors and 40 graduate students.

In accordance with Canadian Immigration requirements, priority will be given to Canadian citizens and Permanent Residents of Canada. The University of Windsor is committed to employment equity and welcomes applications from Aboriginal Peoples, persons with disabilities and members of visible minorities. Applications from women are particularly encouraged.

Consideration of applications will begin **March 1, 1993.** Applicants should provide a curriculum vitae and the names of three referees and should be directed in confidence to:

Dr. D.W. Stephan
Chair, Head Search Committee
Department of Chemistry
& Biochemistry
University of Windsor
Windsor, Ontario, N9B 3P4

UNIVERSITY OF WINDSOR

McGill

Faculty of Medicine

Applications are invited for the position of Chair, Department of Anesthesia.

M.D. with sound academic/research credentials; must have extensive knowledge of all facets of anesthesia with strong emphasis on research; experience in educational design and execution of undergraduate and post-graduate training programs; proven administrative experience in an academic setting. Will be responsible for the entire administration of the Department of Anesthesia; for maintaining, and even strengthening the educational programs at all levels; and development of academic research. Minimum appointment at the Associate Professor level. Salary commensurate with qualifications and experience.

Please send applications to **Dean Richard L. Cruess, McGill University, Faculty of Medicine, 3655 Drummond Street, Montreal, Quebec, H3G 1Y6 by June 1, 1993.** In accordance with the Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada.

PARTNERSHIP PROGRAMME

THE SHASTRI INDO-CANADIAN INSTITUTE INVITES APPLICATIONS UNDER A NEW PROGRAMME OF COLLABORATIVE RESEARCH FUNDED BY THE CANADIAN INTERNATIONAL DEVELOPMENT AGENCY

L'INSTITUT INDO-CANADIEN
SHASTRI
INDO-CANADIAN INSTITUTE
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AIMS

The programme is intended to facilitate the process of sustainable development through innovative research collaboration and to initiate or strengthen institutional links with some prospect of being sustained beyond the life of the programme.

THEMES

Research projects will be eligible for funding only if they focus on one or more of the following themes:

Development and the Environment
Women in Development
Economic Growth and Business Development
Society, Science and Technology
Demography and Development

Please note that the Institute's mandate covers the areas of the Social Sciences and the Humanities, including Management and Law. Projects in the areas of the Natural Sciences or Engineering thus cannot be funded.

ELIGIBILITY

Applicants must be Canadian or Indian universities or research centres or Institutes affiliated with universities or independent research or policy Institutes or teams of researchers affiliated with any of the above.

All researchers participating in the projects must be citizens or permanent residents of Canada or India. Established links with institutions or individuals in the other country are not a requirement.

FUNDING AND DURATION

The preferred budget range is $100,000 - $200,000 and the preferred duration 12-24 months.

APPLICATION PROCEDURE

The selection process will have two stages. In the first stage, applicants (institutions or research teams in either Canada or India) must submit a letter of intent by 31 March 1993. Results will be announced by 15 June 1993 and successful applicants may be provided with modest seed funding for the second stage. In this stage, applicants (binational research teams) must submit a full-fledged proposal by 31 August 1993. Results will be announced by 23 December 1993. All awards are subject to approval by the Government of India.

It is imperative that applicants follow the detailed guidelines available from the Institute in both stages.

Please note that the deadlines given above are for receipt (not date of post-mark) of complete applications at the address given below.

Executive Director
Shastri Indo-Canadian Institute
2500 University Drive N.W.
Calgary, Alberta
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CAUT INCOME TAX GUIDE 1992

CAUT INCOME TAX GUIDE 1992

PREFACE NOTES

1. All references are to the Income Tax Act except as where otherwise noted. In the Guide, he/she refers to the taxpayer unless otherwise specified.

2. Interpretation Bulletins (which are not technically binding on the government but which will probably be followed by it) as issued by the Department of National Revenue, Taxation, will be referred to by the Department's issue number, i.e., 'IT-221R' and Quebec Interpretation Bulletins will also be referred to by the Department's issue number, e.g. "IMP.80-1".

3. Because the Income Tax Act is a legal instrument, the results of cases tried before the various Canadian courts provide the final interpretation. For this reason we have included cases which we believe are relevant to situations faced by our readers.

4. Because the Province of Quebec levies its own personal income tax the figures in French quotation marks " << >>" "refer to the corresponding sections of the Taxation Act" of the Province of Quebec. For constitutional reasons, there is no withholding tax levied by the Province of Quebec on the rental or other income of non-residents, hence there are no corresponding sections in the Taxation Act of the Province of Quebec.

5. There is no treaty that binds the Province of Quebec with a foreign country. However, section 488 of the Quebec Taxation Act and Regulation 488R1 made thereunder give effect in Quebec to the principles embodied in the treaties that Canada has signed. Consequently, income of non-residents exempted under a Canadian treaty will not be subject to Quebec income taxes.

6. Deductible Dependants

The law allows single parents supporting a child under 18 (or physically or mentally infirm) to claim a credit equivalent to that available to a taxpayer supporting a dependant spouse. This was challenged in 1992 under The Charter of Rights and Freedoms on the grounds that the 18-year age limit is discriminatory. The challenge succeeded, which apparently allows a taxpayer now to deduct a child living at home even after the child has turned 18. It is not yet clear whether Revenue Canada will take the case to the Supreme Court of Canada. Single parents who could claim the deduction under this expanded definition should consider asking Revenue Canada to reassess past years' returns. Under the government's "Fairness Package", tax years as far back as 1985 can be amended.

7. There has been a major restructuring of programmes directed to families with children. After 1992, the Family Allowance System and the refundable and non-refundable tax credits for eligible children will all be eliminated and replaced with a non-taxable monthly child care benefit payable to eligible parents. The annual benefit varies by family size and family income as follows:

Family Income	One Child	Two Children	Three Children
$0	$1020	$2040	$3135
10,000	$1520	$2540	$3635
20,000	$1520	$2540	$3635
30,000	$ 918	$1836	$2931
40,000	$ 668	$1336	$2431
50,000	$ 418	$ 836	$1931
60,000	$ 168	$ 336	$1431
75,000	-	-	$ 681
100,000	-	-	-

In Quebec the amounts will be different, pursuant to an agreement between the federal and Quebec governments whereby the Quebec government will determine the family allocation according to the number and ages of the children.

8. Fairness Package

Bill C-18 was enacted on December 17,1991. This bill contained amendments to various administrative provisions of the Income Tax Act. Under this federal legislation individuals can now request refunds, or request revisions to their 1985 and subsequent tax returns in certain situations which might have otherwise been unavailable. There is also some relief in the areas of interest and penalties, and late-filed, revoked or amended elections. Also, the appeal procedure is relaxed to give an individual one year from the filing deadline to file a Notice of Objection, which can be in the form of a letter to the local Chief of Appeals instead of a prescribed form. Quebec has not enacted these provisions except for the amendment to the appeal procedure entitling the taxpayer to file a notice of objection up to one year after the filing deadline. In addition, a fee of $20 is charged before a taxpayer's file will be re-opened, refundable if the taxpayer is partly or completely successful.

9. For those taxpayers who pay by instalments, a new system has been implemented effective March 1992. Beginning with the March 1992 instalment, Revenue Canada informed individuals of the exact amount of their instalment payment. Taxpayers using this system will not be subject to interest charges or penalties, even if these payments fall short of their total tax liability for the year.

It is noteworthy that in 1992 regulations were put in place requiring Revenue Canada to pay interest on refunds only after June 15th rather than April 30th.

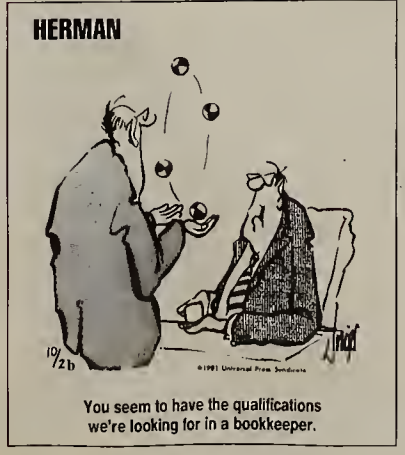
10. Underlined portions indicate changes from the 1991 Guide.

DISTINCTION BETWEEN BUSINESS AND EMPLOYMENT INCOME

The Income Tax Act contains no statutory definition of 'income' although Section 3 <<28>> does list the basic rules for computing the amount of a taxpayer's income for a taxation year. The Act distinguishes the various sources of income. The most important distinction for the majority of university teachers is that applied to income from an office or employment in contrast to income from a business or profession.

The distinction between an employee and a self-employed individual is a question of fact. The tests developed by the courts to determine the nature of the relationship are: (a) control test - the degree of control over not only what is to be done but how it is to be done, though in the case of professionals or the highly skilled, control over how work is performed is difficult, and therefore this test is in itself inconclusive; (b) integration or organization test - looks to whether the individual is part and parcel of an organization such that the work forms an integral part of its over-all business; (c) economic reality test - an individual is less likely to be an employee if he/she bears risk of loss or has a chance of profit; (d) specific result test - an individual who is engaged to ensure his/her services are generally at his employer's disposal is more likely an employee than one who is engaged to ensure completion of specific work. Based on these four tests, the court then looks at the overall picture to determine if the person is an employee or independent contractor. (See CAUT Bulletin Dec. 1980, p. 8 for some additional details).

Employment income is the teacher's salary or other remuneration received for the performance of duties arising from his/her 'contract of service' as set out in sections 5 and 6 <<32-33>>, <<36-46>>. Section 8 <<59-79>> describes the expenditures which may or may not be



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deducted from employment income and are specifically limited to those enumerated in this section. (Subsection 8 (2) <<59>>).

Business income (Section 9 <<80-82>>) includes all remuneration received by a teacher for professional services rendered under a 'contract for services'.

A professor may find it advantageous to consider the distinction between these two sources of income, as described below, because of the significant differences in the deductions which are allowable therefrom. In the case of income from an office or employment, only a restricted list of statutory deductions is permitted, whereas the recipient of business income may generally deduct any reasonable expenses, other than payments on account of capital, which were incurred for the purpose of earning the income. Amortization of capital costs is usually deductible against business income in the form of capital cost allowances (depreciation), as provided by the Act.

In the 1991 Bart Case, heard in Federal Tax Court, the taxpayer, a business professor, contracted with a foreign university to teach a course and he called the fees earned and expenses incurred those of his consulting business. In deciding that he was actually an employee and had entered into a contract of service rather than a contract for services (self-employed), the court noted that the most cogent evidence was the employment contract itself, and noted that the letter of appointment from the university was to the taxpayer personally not to the business.

EMPLOYMENT INCOME

A teacher's salary received as recompense for teaching and administrative duties is normally classified as income from employment. To this must be added fringe benefits which represent additional or supplemental remuneration from employment. Fringe benefits are generally non-cash emoluments.

Interpretation Bulletin IT-470R enumerates the various common types of fringe benefits and indicates whether or not the value thereof should be included in the employee's income.

Fringe benefits included in income

Examples of fringe benefits which must be included in income are as follows:

a) premiums paid by a university to or on behalf of an employee for provincial hospitalization or medical care insurance plans except for the mandatory portion which the employer is to contribute under the plan;

b) allowances for personal or living expenses received from his employer;

c) the value of the benefit received through an employee's personal use of an automobile owned or leased by his employer. The automobile standby charge is 2% of the original cost per month in the case of employer owned automobiles, and 2/3 of the annual lease costs in the case of employer leased automobiles. Some adjustment may be allowed if the personal use is less than 12,000 kilometres per annum, and the business use is greater than 90%. The personal portion of operating costs is a separately calculated benefit, based on the personal kilometres driven and the actual operating costs incurred by your employer for the automobile.

d) wage loss benefits received out of a sickness or disability insurance plan maintained by the university. Benefits received from such a plan will not be included in income as long as your employer has not made any contributions to the plan, however small. (Consult IT-428 for further details);

e) that part of a premium paid by the university for group life insurance in excess of $25,000;

f) imputed interest on interest-free and low-interest loans made by an employer to an employee in certain circumstances. If an employee moves to a new house at least 40 kilometres closer to his/her new location, the benefit may be reduced. For a five-year period, the abatement will be equivalent to the amount that would have corresponded to this benefit if the loan had been a $25,000 no-interest loan still outstanding for a five-year period from the date the loan was extended;

g) remission of tuition fees provided by an educational institution to its staff members (unless the course was undertaken by the staff member for the benefit of the employer) or their spouse and children;

h) termination payments and amounts received as damages for wrongful dismissal are fully taxable in the year the amount is received. However, a portion thereof may be transferred by way of a lump-sum payment to an RRSP or a Registered Pension Plan (RPP) as follows:

i) $2,000 for each year an individual was employed by the employer or a related party; plus

ii) $1,500 for each year of service prior to 1989 that the employer's contribution to an RPP had not vested at the time of retirement.

These transfers must be made either in the year the payment is received or within 60 days after the end of the year.

Fringe benefits excluded from income

Examples of fringe benefits which need not be included in income are as follows:

a) transportation to the job in cases where employers find it expedient to provide vehicles for transporting their employees from pick-up points to the location of employment at which, for security or other reasons, public and private vehicles are not welcome or practical;

b) an employer's cost of providing recreational facilities for employees' use without charge or for a nominal fee if such services are non-discriminatory;

c) an employer's contributions to a group private supplementary health services plan, (including dental services) for employees as well as the value of benefits flowing from the plans;

d) moving expenses paid or reimbursed to an employee under certain prescribed circumstances;

e) free parking provided for employees;

f) a reimbursement of the costs of attending a convention where an employer requires an employee to attend in the line of duty associated with his employment;

g) the employer's contributions to a wage loss replacement plan for employees. Receipts from such a plan are exempt where the plan was funded completely by the employee. There are in addition exemptions for payments from plans which existed in 1971 and for events causing illness or disability which occurred before 1974.

h) transportation passes except for airline passes if the employee travels on a space-confirmed basis and is paying less than half the economy fare for the flight in question;

i) certain consulting services which, generally, are in the areas of health, termination, or retirement.

Deductions from employment income

Section 8 <<59-79>> specifies the deductions which are permitted from employment income. Subsection 8(2) <<59>> contains the general limitation that, except as permitted by section 8, no other deductions are allowable. Since 1988, deductions for UIC and CPP <<QPP>> have been replaced by credits of 25-28% of amounts paid. These credits are covered by Section 118 of the Tax Act. In Quebec, UIC and CPP <<QPP>> are still deductible in calculating employment income.

Allowable deductions from employment income include the following:

a) Employment expenses—In Quebec only, an employee may deduct employment expenses up to 6% of employment income with a limit of $750.

b) legal expenses—an employee may deduct legal expenses incurred in collecting salary from an employer or former employer. (Paragraph 8 (1) (b) <<77>>).

c) teacher's exchange fund—a single amount in respect of all employments of the taxpayer as a teacher, not exceeding $250 paid by him/her in the year to a fund established by the Canadian Education Association for the benefit of teachers from Commonwealth countries present in Canada under a teachers' exchange arrangement. (Paragraph 8 (1) (d) <<79>>).

d) travelling expenses—incurred by an employee:

i) who is ordinarily required to carry on the duties of employment away from the employer's place of business or in different places; and,

ii) who has a contractual obligation to pay travelling expenses in the performance of duties and for which he/she is not reimbursed by a travel allowance. The employee must include form T2200 <<TP64.3>> signed by the employer with his/her return.

Relevant situations might arise where a teacher participates in an exchange programme or is required to commute between two campuses of the same university or employer at his/her own expense (Paragraph 8 (1) (h) <<63>>). Expenses incurred for travelling from home to the place of employment are not deductible.

If the use of an automobile is involved, interest and capital cost allowances (depreciation) may be included in the travelling expense. Since 1988, these expenses are subject to a limit of $250 per month for interest and a maximum capital cost of $20,000. Effective September 1, 1989, these limits have been increased to $300 and $24,000 respectively. (Paragraph 8 (1) (j) <<64>>). (IT-272R) (See "Automobile Expenses" below).

Employees may be eligible for a rebate of GST paid for these expenses. To claim this rebate, the taxpayer must complete form GST370, "Employee and Partner GST Rebate", and attach it to his/her return.

e) dues and other expenses of performing duties.

i) dues for membership in professional societies are not deductible from employment income unless the payment of the dues is necessary to maintain a professional status recognized by statute. If membership is a necessary expense of earning business or professional income the dues will be an allowable deduction therefrom. (Subparagraph 8 (1) (i) <<68a>>).

ii) faculty association fees qualify as union dues and are deductible from employment income. (Subparagraph 8 (1) (iv) <<68b>>).

iii) office rent, salary to an assistant or substitute, or cost of supplies if required to be paid by the employee by his/her contract of employment. (Paragraph 8 (1) (i); subparagraphs (ii) and (iii) <<78>>).

f) contributions to a registered pension plan (RPP) of amounts permitted under the terms of the registration of the plan. It should be noted that, for defined benefit plans only, contributions in respect of pre-1990 years of past service during which the taxpayer was not a contributor to a pension plan, may be deducted up to a maximum of $3,500 each year. For years of pre-1990 service during which the employee was a contributor, the $3,500 is reduced by any contributions made in the current year to his/her registered pension plan. For example, in addition to his/her 1992 RRSP limit, an employee in 1992 may contribute up to $3,500 in respect of a pre-1990 year of service in which the employee had made no contribution to a defined benefit plan. This additional contribution limit relates only to defined benefit registered pension plans, not to money purchase plans or RRSPs. Undeducted past service contributions carry forward indefinitely, so that if you are already making $3,500 per year of current service contributions, you will not begin to deduct your past service contributions until you retire, and then you can deduct them at $3,500 per eligible year. However, a special exemption applying only to teachers (employed by e.g. Her Majesty, school boards or universities) will, for tax years ending after 1990 and before 1995, allow the taxpayer to make a $3,500 annual contribution in respect of years of past service even if he/she was a contributor to an RPP in the relevant years. (see Pension Reform for details);

g) moving expenses are deductible only from the income of the new job and where the taxpayer has moved at least 40 kilometres closer to the new job location. (The court cases now insist this distance be determined straight-line, not by road.) Expenses may include travel, transportation and storage of household effects, temporary lodging and meals, cancellation of a lease or cost of selling the former residence, legal fees in connection with the purchase of a new residence and any taxes on the transfer or registration of title to the new residence if the taxpayer or his spouse has sold their old residence as a result of the move. (Paragraph 62 (3) <<350>>). There is a time limit of 15 days in respect of temporary lodging and meals. (See Rev. Can. Tax pamphlet "Moving Expenses", Special release IT 178R2, IIMP 347-1 and form T1-M).

If the moving expenses are greater than the income earned at the new location, in the year of the move, the excess may be carried forward and deducted from such income in the following year.

The general rule is that only moves within Canada qualify; however, there are certain exceptions for students.

If you change residences to begin full-time attendance at an educational institution (whether or not it is in Canada), you may deduct expenses incurred in moving from your old to new residence (at least one of which must be in Canada), if it results in your living at least 40 kilometres closer to the new institution. Such expenses may be deducted only against award income such as scholarships, fellowships, research grants and similar awards and only to the extent that such income is reported on your income tax return. However, such income can include part-time income earned in the new city, even if the primary purpose of the move was for educational reasons. And if the student is married and the spouse takes up employment in the new centre, the spouse may claim costs of moving the family. Even if the tax-payer has too little income to need the moving deduction, he/she should still keep a careful record of the costs of moving since they reduce net income or taxable income, and many provincial tax credits (and the child benefit payments) are calculated based on the net or taxable income.

Students who leave Canada to study or foreign students coming to Canada to study at post-secondary educational institutions are entitled to deduct moving expenses from scholarships, fellowships, research grants and similar award income.

If you return to Canada from attending a foreign institution as a full-time student in order to take up employment or to carry on business, you may not deduct the moving costs of returning to Canada.

Some taxpayers who are relocated are offered employment contracts which include lump-sum payments to compensate for higher housing costs in the new centre. An interesting case arose in 1991, when Revenue Canada tried to include such a payment in the taxpayer's income. The courts held the payment to be a non-taxable reimbursement, because it was clear he had to sell his home in a lower cost city and buy a comparable new house as a condition of receiving the money, and the contract also made it clear the payment was not compensation for services.

h) Child care expenses may normally be claimed only by the lower income spouse although the higher income spouse may be eligible under certain circumstances, the most usual of which occur where the lower income spouse is in full-time attendance at university or is physically or mentally incapacitated. The deduction is $4000 ($5000 after 1992) ($4600 in Quebec) for each eligible child under 7 years of age at the end of the year; or who has a severe and prolonged physical or mental impairment. For children over 6 but under 14 at any time in the year the deduction is $2000 ($3000 after 1992) ($2300 in Quebec) each. In Quebec, the deduction for child care expenses may be claimed by either spouse or split between them according to a proportion of their choice. Costs of babysitting or day nursery services, lodging at a boarding school or camp qualify if they conform to the specified rules and are within the stated limits. Frequently, such expenses are not available because the child is in school and no expense is incurred. However, summer camp costs up to $120 per week are claimable for a child who is either under 7 years of age at the end of the year or is severely impaired; and $60 per week in any other case. Attendance at hockey and similar schools also qualifies. Expenses may be incurred for the purpose of permitting the claimant to be employed, carry on a business or engage in research or similar work in respect of which the individual has received a grant.

Expenses must be for care in Canada and are deductible only for the year in which they were incurred and paid. However, Canadians serving abroad in the armed forces, in aid programmes and at diplomatic posts are considered to be residents of Canada for tax purposes. (Subsection 250 (1)). These parents, and others who have been deemed by the Income Tax Act to be resident in Canada in the year in which child care expenses are incurred in foreign countries, are allowed to deduct child care expenses on the same basis as a taxpayer actually resident in Canada. A teacher on sabbatical in a foreign country, although probably still considered to be a resident of Canada, is not deemed to be a resident under Subsection 250 (1) unless

he/she fits one of the descriptions therein, and will be allowed to deduct child care expenses only if the expenses are incurred in Canada. (See Residency discussed below and see Revenue Canada Tax Pamphlet "Child Care Expenses").

An interesting decision was delivered in 1989 by the Federal Court - Trial Division. The Taxpayer, Ms. E.C. Symes, claimed as business expense the costs of the nanny she employed to care for her children while she ran her law practice. The Crown contended that these were personal expenses not laid out to earn income and should be subject to the limits imposed on personal child care expenses. The Court ruled in favour of the taxpayer. The Crown appealed this decision. On June 19, 1991 The Federal Court of Appeal allowed the Crown's appeal and denied the nanny expenses as a business expense. This case has been appealed to the Supreme Court of Canada.

i) Self-funded leave of absence

Regulation 6801, issued on February 4, 1988, exempts certain leave-of-absence arrangements from the salary deferral arrangement rules, as provided under paragraph (1) of the definition of the term in subsection 248(1) of the Act. The regulation basically provides that for an arrangement to qualify as an eligible leave of absence and not be regarded as a salary deferral arrangement it must be in writing and provide that:

(1) no more than 33 1/3 per cent of the employee's salary may be deferred;

(2) the purpose of the deferral must be to allow the employee to fund a leave of absence of not less than 6 months commencing no later than 6 years after date of deferral;

(3) throughout the period of leave the employee does not receive salary from his/her employer directly or indirectly; (the employee may during the period continue to receive reasonable fringe benefits); and

(4) the employee must return after the period of leave to his employer for a period of time not less than the leave period. Note that contributions to the plan should be held in trust for the employee, and interest on it is taxed to the employee in the year it is earned.

j) Stock Savings Plan (SSP) (Quebec residents only)

An individual residing in Quebec on the last day of the taxation year may deduct from his taxable income, for the purposes of Quebec tax only, the cost of eligible stocks or convertible titles purchased during the year for a Stock Savings Plan (SSP). The allowable deduction will generally be the lesser of the cost of the stocks, the convertible titles or 10% of his earned income. A particularly interesting feature is the permanent tax savings if the stocks or titles are left at least two years in the Plan. Stocks or titles will be eligible if they meet certain criteria and are issued by eligible corporations. Stock certificates or titles must be sent directly to a broker and held by him for safekeeping. Finally, certain stocks are eligible for a deduction equal to 100% of their purchase price, certain others for a 75% deduction and still others (large corporations) for a 50% deduction. The convertible titles are eligible for a deduction equal to 50% of their purchase price if issued by a small corporation (less than $250 million) and 25% if issued by a medium size corporation.

Registered Retirement Savings Plan Contribution

k) This subject is referred to separately in the index because of broadly based interest. As mentioned previously this long awaited pension reform legislation received Royal Assent on June 27, 1990. Comments follow with respect to its application to 1991 and subsequent years. Allowable amounts reduce net income.

After 1990 the absolute dollar limits were increased as follows under pension reform: for 1991 to $11,500; for 1992 to $12,500; for 1993 to $12,500; for 1994 to $13,500; for 1995 to $14,500; for 1996 to $15,500; after which the limit will be adjusted for inflation. After 1990, the 20% limit was reduced to 18% of earned income. These limits are reduced by a "Pension Adjustment" for those who are members of a RPP. The adjustments are based on the prior year. Employers are required to report each individual's Pension Adjustment to Revenue Canada which then reports the RRSP limit to the taxpayer.

Beginning in 1991 the amount by which an individual's annual limit exceeds the amount actually contributed to an RRSP may be carried forward to increase an individual's annual limit in the future for up to seven years. (Please refer to additional comments on pension reform following this section on RRSP's).

It is worth mentioning that as an alternative to contributing to your own RRSP, you may contribute to a plan in the name of your spouse up to the same limits. This may be advantageous if your spouse is in a lower tax bracket when funds are withdrawn. It must be noted that if you contribute to your spouse's RRSP, any withdrawals within two years of contribution are included in your income. (There is also an interim measure, discussed below under Pension Reform allowing an individual to contribute an additional $6,000 per year to the spouse's RRSP). (Subsections 146 (8.3), (8.5), (8.6) and (8.7) <<931.1, 931:3, 931.4, 931.5>>). Interest on funds borrowed after November 12, 1981 to contribute to RPPs and RRSPs is not deductible. Taxpayers who contribute their own savings to these plans will be unaffected.

If an individual has received a retiring allowance (which by definition includes a severance settlement), he/she may transfer a portion into his/her own RRSP subject to the limits mentioned in the "fringe benefits" section.

A taxpayer is allowed to transfer funds on a tax-free basis from his/her RRSP to a RRSP for his/her spouse or former spouse from whom he/she is living apart where a court orders a division of the plan between spouses on or after the breakdown of the marriage.

Your RRSP must be collapsed before December 31 in the year you become 71 years of age.

You will have the choice of either withdrawing the funds and paying tax on them immediately, or converting your RRSP into one or any combination of:

—an annuity for life,

—an annuity for a fixed term, or

—a registered retirement income fund (RRIF), out of which payment will be made to you each year.

The rules governing payouts from RRIFs are changing effective the beginning of 1993. Their effect will be to increase the proportion of total RRIF assets which must be paid out as RRIF income from age 71 to 77; beyond age 78, the minimum payout percentage under the new rules is lowered. RRIFs set up before 1993 can choose to keep the present (lower) payout percentages up to age 77. Thereafter, all RRIFs regardless of their year of creation are subject to the same percentage payout rules. The pre-1993 rules required that 100% of all assets be paid out by age 90. The new rules impose no time limits at all.

In addition to annuities or RRIFs, changes are currently in progress which will eventually permit a taxpayer to delay buying an annuity until he/she turns 80, while allowing him to withdraw a portion of the principal annually. These "life income funds" are designed as an alternative to life annuities, allowing the LIF holder to manage his money after it is transferred from an RRSP. Quebec has already allowed LIFs, and Ontario is finalizing its own plan, differing from Quebec in that the spouse's written consent is required before purchase. In Ontario, the LIF is required to be registered with Revenue Canada; in Quebec, with Revenue Canada and Revenu Quebec. Currently, Alberta, Saskatchewan, Manitoba and Nova Scotia are moving to implement LIFs.

Individuals are permitted to have more than one RRIF. In addition, it is now permissible to withdraw any amount above the minimum presently prescribed in a year from a RRIF. Payments from a RRIF may start at any time after purchase.

Pension reform

The major aim of the pension rules in place since 1990 has been to increase the tax-assistance limits for all types of pension plans. In particular, there has been an attempt to integrate more closely the pension benefits received under an employer-sponsored plan and an individual's RRSP. To do this a Pension Adjustment calculation is required. This pension adjustment is based either on total contributions (both employer and employee) in the case of a money purchase pension or on the level of the benefit for a defined benefit pension. The actual calculation is done by the federal government from information supplied by the employer. The taxpayer receives with his notice of assessment, information indicating the amount of RRSP room he or she has (i.e. how much the taxpayer can contribute to his/her RRSP).

To ensure some equality, even individuals in a defined benefit pension which provides the maximum benefit will still have $1000 of RRSP room.

Also taxpayers will have up to seven years to use any available RRSP contribution room. This means that if an individual does not have the funds to place in an RRSP in a given year, he/she will not lose that tax-assistance as is the case under the current system. On the other hand, the taxpayer can make a contribution in a year (subject to the limits) and not claim the deduction until a later year when, for example, his/her income is taxed at a higher rate. Another new provision allows an individual to contribute up to $8,000 in excess of his/her limits, and while he/she does not get a tax deduction for the contribution, interest thereon accumulates tax-free. However, this $8,000 is intended as a lifetime overcontribution "cushion" for the taxpayer in the event that the calculations for the new rules governing integration of registered pension plan contributions and RRSPs result in the taxpayer exceeding his RRSP limits. Apart from the "cushion" the normal rules which impose a 1% per month penalty on excess contributions would apply, so many recommend not using the lifetime overcontribution "cushion".

The maximum contribution limits were revised in the February 1992 budget and are now as follows:

Year	RPP Money Purchase Limit	RRSP Limit
1990 (a)	$ 3,500	$ 7,500 (b)
1991	$12,500	$11,500 (c)
1992	$12,500	$12,500
1993	$13,500	$12,500
1994	$14,500	$13,500
1995	$15,500	$14,500
1996	indexed	$15,500

(a) The dollar limits for 1990 were limited to 20% of earned income; thereafter the limit is 18% of earned income. Starting in 1990, earned income does not include pension income. However, beginning 1991, earned income includes disability benefits paid under CPP/QPP.

(b) This limit is reduced to $3,500 minus employee pension contributions for those entitled to benefits under pension plans or Deferred Profit Sharing Plans (DPSP's), where a contribution was made in the year. The special provision for a transfer of up to $6,000 of pension income to a spousal RRSP will continue for 1989 to 1994.

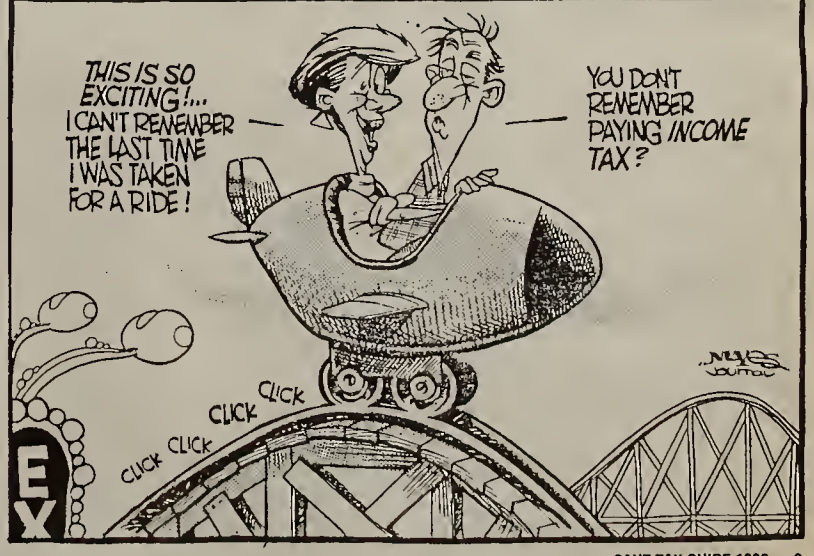
(c) The limit for 1991 and subsequent years is reduced by the amount of any PA (Pension Adjustment) for the preceding year. The carry forward of unused RRSP room to a subsequent year will first apply in 1991.

(d) From February 29, 1992 to March 1, 1993, RRSP holders are allowed to borrow tax-free up to $20,000 of existing funds from their RRSP to buy a principal place of residence before October 1, 1993. Couples (including common-law spouses) can each withdraw up to $20,000 for a jointly-owned home, if it was not previously owned by either spouse. A taxpayer cannot put funds into his/her RRSP and then borrow them to put toward a house; the rules only allow a taxpayer to claim an RRSP deduction for contributions in excess of withdrawals under this plan. Amounts withdrawn are repayable without interest in equal instalments over 15 years, the first repayment to the RRSP due by December 31, 1994. In its economic statement of December 2, 1992 the federal government announced its intention to extend this programme by one additional year.

SCHOLARSHIPS AND GRANTS

Scholarships, fellowships, bursaries, and prizes

The Income Tax Act does not define the terms "fellowship", "bursary", "scholarship", "prize" and "research grant". However, Interpretation Bulletin IT-75R2 contains the Department's descriptions of these awards and its


THIS IS SO EXCITING!... I CAN'T REMEMBER THE LAST TIME I WAS TAKEN FOR A RIDE!
YOU DON'T REMEMBER PAYING INCOME TAX?
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EX

view of their treatment under the Act. The name applied to any specific grant may not be indicative of its true nature. For instance, in some circumstances an award bearing the title "fellowship" may be classified as a "research grant" for tax purposes. (IT-75R2, paragraph 17).

Paragraph 56 (1) (n) «312g» requires that the total of all amounts received during a year in respect of any or all of the above in excess of $500 must be included in income. However, if the grantee spends the award money "in the production of a literary, dramatic, musical or artistic work", then in calculating the taxable amount, the grantee can deduct from the awards all outlays made to qualify for the award, up to the amount spent in the production. The eligible outlays do not include personal living expenses or reimbursed or tax-deductible amounts. Where a grantee receives payments of $500 or more in two successive calendar years, the $500 deduction may be claimed in each year resulting in a total deduction of $1,000. It may, therefore, be advantageous to ask the granting agency to pay these awards over two or more calendar years. Teachers and students are reminded that in some situations both moving and child care expenses may be deducted from these types of grants. (Sections 62 and 63 «347-356»).

Research grants and expenses

As mentioned above, the aggregate of the bursary type awards received in a year is eligible only for the $500 deduction. (Paragraph 56 (1) (n) <<312g>>) (IT-75R2, paragraph 1). In contrast, awards deemed to be research grants for tax purposes must be declared as income to the extent that they exceed allowable research expenses, (Paragraph 56 (1) (o) <<312H>>) and the $500 exemption is not applicable in this case. Personal or living expenses such as meals and lodging are normally not allowable, but may be deducted when they become part of travelling expenses incurred in carrying on the work away from home.

Revenue Canada Taxation has now expressed its view of what can be considered a research grant. If the primary purpose of the grant is to enable the recipient to further his/her education/training, then the grant will be considered a fellowship and the expenses not deductible. If, on the other hand, the primary purpose of the grant is to enable the recipient to carry out research for the sake of a novel proposition, then it will be considered a research grant. IT-75R2 also states that where there are two purposes, as long as the primary purpose is for research (as explained above) then the grant will be treated as a research grant. Where it is difficult to establish a primary purpose, Revenue Canada, Taxation's policy will be to leave the determination of the primary purpose to the grantor — the university.

A researcher is entitled to claim his/her expenses of travelling (a) between home and the place at which he/she temporarily resides while engaged in the research work; (b) from one temporary location to another; and (c) on field trips connected with his/her work. (IT-75R2, paragraph 29). The view of Revenue Canada is that the travelling expenses of a researcher's spouse and dependants is not deductible from a research grant. Though this question has not been decided finally by the Federal Tax Court, Revenue Canada has re-assessed a number of taxpayers disallowing these deductions. CAUT continues to lobby the government to allow the deduction, as a research expense, of the travelling cost of spouse and dependants.

Sabbaticants on leave within Canada should explore the possibility of their right to deduct moving and child care expenses. Hotel expenses while seeking a more permanent abode should be included as well as any other expenses directly associated with the project, such as the cost of research assistance, typing, photocopying, preparation and publication of reports and other relevant expenses, other than personal or living expenses. Expenditures of a capital nature may be claimed. (IT-75R2, paragraph 31).

Receipts for research expenses are not required to be filed with the taxpayer's income tax return. However, since an accounting may be demanded at any time, the researcher should keep a diary of all his/her eligible expenses supported by receipts where practical.

Normally, expenses incurred in a year prior or subsequent to the receipt of a research grant are still deductible therefrom. An exception pertains to expenses arising in the year prior to the receipt of the grant and before notification that the grant has been awarded. In this particular circumstance the expenses may not be carried forward. (IT-75R2, paragraph 30).

Although eligible research expenses may be deducted from a research grant they are not deductible from sabbatical salary nor from a fellowship, unless, of course, the fellowship is deemed to be a research grant. For instance, a Canada Council Doctoral Fellowship will not qualify as a research grant and is eligible only for the deduction of $500 in any taxation year regardless of the amount of research expenses actually incurred. Nor may any portion of such expenses be deducted from sabbatical salary.

Notwithstanding the above, the teacher may avoid an income tax assessment of funds used to defray research expenses by applying to his/her university for a research grant in lieu of all or part of his/her salary. Only the amount of the grant in excess of eligible research expenses will be taxed. This practice has been approved by Revenue Canada and all universities are familiar with the necessary procedures which should be completed in advance of the start of the sabbatical leave. (See 'Sabbatical Leaves' below).

It may be noted that the recipient of both a fellowship and a research grant may deduct $500 (or $1,000 if receipts span two calendar years), from his/her fellowship, as well as the total amount of his/her research expenses from his/her research grant.

SABBATICAL LEAVES

Only the Canadian income tax aspects of sabbatical leave allowances will be dealt with in this section of the Tax Guide. A professor on a sabbatical or leave of absence in a foreign country must consider the income tax implications of the foreign jurisdiction as well as those of Canada. Some of the foreign tax problems will be described in later sections of the Guide.

Residency

A Canadian resident is subject to Canadian Income Tax on his/her world income, whereas a non-resident is only subject to tax for certain Canadian sourced income. The question of whether or not you are resident in Canada for tax purposes is therefore significant.

Revenue Canada, Taxation issued IT-221R2 dealing with residency. The effect of IT-221R2 on teachers is that where a teacher is absent from Canada for less than two years, he/she will be presumed to have retained residence status while abroad, unless he/she can clearly establish severance of all residential ties on leaving Canada, and if there is no evidence that return to Canada was foreseen at the time of departure (i.e., by way of employment contract). IT-221R2 outlines the primary residential ties of an individual to be his/her dwelling place(s), his/her spouse and his/her dependants and personal property and social ties:

Dwelling Place. "An individual who leaves Canada, but ensures that a dwelling place suitable for year-round occupancy is kept available in Canada for his occupation by maintaining it (vacant or otherwise), by leasing it at non-arm's length, or by leasing it at arm's length with the right to terminate the lease on short notice (less than 3 months) will generally not be considered to have severed his residential ties within Canada."

Spouse and Dependants. "If a married individual leaves Canada, but his spouse or dependants remain in Canada, the individual will generally be considered to remain a resident of Canada during his absence."

Personal Property and Social Ties. "An individual who leaves Canada and becomes a non-resident will not retain any residential ties in the form of personal property (e.g. furniture, clothing, automobile, bank accounts, credit cards, etc....) or social ties (e.g. club memberships, etc....) within Canada after his departure."

Other Residential Ties. Other ties that may be relevant are the retention of:

a) provincial hospitalization and medical insurance coverage;
b) a seasonal residence in Cahada;
c) professional or other memberships in Canada (on a resident basis); and
d) family allowance payments.

Overseas employment exemption

Employees of Canadian employers, working overseas in prescribed countries for more than six consecutive months, may be partially exempt from tax. (Section 122.3). An employee may be granted an income-tax reduction of up to 80% of his overseas remuneration. This credit is based on maximum annual remuneration of $80,000, prorated if the employment period is less than a year. This applies to persons working on construction, installation, agricultural or engineering projects, in resource exploration and development, or other prescribed activities. Subject to the publication of the regulations outlining these prescribed activities, teachers employed by universities and working abroad would appear not to be exempted under this provision. For purposes of Quebec income tax the eligible person will be totally exempt after residing one year abroad. If the stay is less than a year, there will be a deduction proportional to the number of completed months worked abroad.

Research expenses during sabbatical

A university teacher who plans to carry on research during sabbatical leave should arrange his/her affairs so as to avoid payment of income taxes on sums used to defray research expenses. Such arrangements will be related to residency status, as determined by the guidelines in IT-221R2 as discussed above.

Sabbaticals — Residents of Canada — If a professor on sabbatical leave remains a resident of Canada for income tax purposes it does not matter whether he/she actually stays in Canada or emigrates temporarily to a foreign country. In either case, he/she will be taxed by Canada on world income. If one is obliged to pay foreign income taxes on any part of world income, Canada will normally permit a foreign tax credit for all or part of the foreign tax. As has been pointed out under "Research Grants" above, the teacher may deduct eligible expenses only from research grants and not from employment income. Therefore, one should make certain that he/she receives sufficient sabbatical income in the form of research grants to cover research expenses.

Sabbaticals — Non-residents of Canada — Non-residents are subject to Canadian income tax only on income received from sources within Canada. For most teachers the three main classes of Canadian source income are: (a) sabbatical salaries, business or professional income, research grants, fellowships, family allowances, etc., (b) investment income and (c) rental income. A taxpayer must file an individual income tax return in respect of the income included in class (a) above, (IT-75R2, paragraph 35). Non-residents are allowed to claim personal credits only where substantially all of their income for the year from all sources is income from employment in Canada, a business carried on in Canada, or Canadian scholarship and research grants. This limitation was broadened to allow credits such as medical expenses and certain other credits where there are certain additional types of income as specified above (Section 115). Subparagraph 115 (2) (e) (i) however provides exemption in certain circumstances where Canadian-source office or employment income is received by an individual who had previously become a non-resident of Canada in a previous year if:

a) the work is performed outside Canada, and
b) such income is either subject to income or profits tax in another country or is paid in connection with the selling of property or negotiating of contracts in the ordinary course of a business carried on by his employer. A discussion of the tax treatment of non-resident investment and rental income will follow. Research grants and other income from foreign sources are not taxable in Canada and, consequently, no precautions to avoid Canadian taxation of such income are necessary.

Leaves of absence taken abroad

Sometimes professors accept teaching or other assignments in foreign countries under which most of their income will be from sources outside Canada. If the teacher remains a resident of Canada he/she must declare and pay tax on world income. If one establishes non-resident status he/she is then taxable in Canada only upon income from sources within Canada. One may, however, become taxable on part or all of his/her world income in the new country of residence.

Before jumping to conclusions regarding the advantages and disadvantages of non-resident status the taxpayer must consider his/her tax position in the foreign country as well as in Canada. A resident of Canada is entitled to a credit for income taxes paid to foreign countries. This credit will generally be the lesser of the foreign tax paid and the Canadian income tax otherwise applicable to the foreign income. The deduction is available only to residents of Canada and could not be claimed by a non-resident paying tax pursuant to Section 115 <<1087-1094>>.

A taxpayer who plans to abandon temporarily Canadian residency should consider the rights to claim a tax credit for Canadian income taxes under the tax laws of the new country of residence. This will become an issue only if the foreign country taxes visiting professors.

In some cases a foreign leave will be financed by a grant from a foundation based outside Canada. The funds may be channelled through a Canadian university and will be used to defray travelling expenses and to continue the professor's salary. If the teacher establishes non-resident status then the "source" of the funds used to pay his/her salary becomes critical. If the grants were paid directly to a non-resident teacher by a non-resident foundation they would not be subject to Canadian income tax. On the other hand, Revenue Canada maintains that where such funds are directed through a Canadian university they do constitute taxable income.

BUSINESS INCOME

Many teachers provide services as independent contractors for their universities or for other institutions under a contract for services which is not an employment contract and which does not give rise to income from employment. Aside from his/her regular salary, a professor may derive income from royalties, consulting fees, writing lectures, appearances on television or radio, all of which are usually classed as income from a business or profession. In computing taxable income, the teacher may deduct such expenses as are allowable from business or professional income. Such individuals will need to become familiar with the GST rules which may apply to this business activity.

The GST is designed as a tax on the final consumer although it is imposed on a multi-stage basis. Therefore, each registrant (which in very general terms is anybody delivering a good or service) charges GST on the goods or services it sells and pays GST on the goods or services it buys for which it will claim an input tax credit. All it remits to the government is the net amount.

The "small supplier" provision in the legislation gives a business generating less than $30,000 of taxable sales the right to choose whether to register. The principal advantage of registration is the ability to claim a credit or refund for the GST on purchases used in the business. While the trader, if registered, also has to charge GST on its sales, this should not be disadvantageous where the sales are to another registrant who will be entitled to receive a credit for the tax charged.

The main disadvantage of registration is that records have to be maintained and periodic returns filed which may prove costly in either time or professional fees.

Quebec is at present committed to harmonizing its provincial sales tax with the federal GST. On July 1, 1992 Quebec imposed a provincial sales tax (QST) of 8% on goods and 4% on services. The tax is in addition to the 7% GST, for combined rates of 11.28% and 15.56% respectively.

All music lessons, regardless of the level taught, are considered "educational services" and are therefore GST exempt. Tutoring is also tax exempt as an "educational service", as long as the tutoring follows a school curriculum. Otherwise GST must be charged. All books are subject to GST taxation, regardless of whether they are purchased for educational or recreational purposes.

Most medical services provided by health care professionals are exempt. Suppliers of medical services do not charge their patients but cannot claim back GST paid on

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inputs either. Those professionals whose spouses own a corporation will want to review their activities since wages paid directly by them are exempt whereas charges to them by a service corporation attract GST resulting in an additional cost to the professional as a taxpayer.

Charities registered for income tax purposes are generally exempted from charging GST, although this does not extend to activities commercial in nature. No GST is levied on such activities as sales of tangible goods if salespersons are volunteers and prices are not over $5.00; admission tickets if not over $1; admissions prices to films or shows if tickets are priced at cost; services targeted to underprivileged or disabled children; memberships in public bodies. The rules and exemptions are complex and should be consulted. However, charities are also given a 50% rebate for GST paid on purchases for non-commercial use, and application can be made on a prescribed form. Receipts need not be filed but should be retained in case of a later query or audit.

In addition to routine teaching duties a professor may teach special courses in summer or night programmes or in graduate school. Whether a contract of service (an employment contract) or a contract for services (a business contract) exists will depend upon the facts of each case. Revenue Canada, recently supported by the courts, has concluded that special teaching services are often performed under an employment contract particularly where the subjects are taught under the same conditions and discipline as apply to courses in the regular curriculum.

Contract for services

However, in some circumstances, the teaching of non-credit courses may be performed under a non-employment arrangement. Some of the factors which provide evidence of a contract for services for the teaching of non-credit courses are as follows:

a) A contract of service (employment) generally exists if the person for whom the services are performed has the right to control the amount, the nature and the direction of the work to be done and the manner of doing it. A contract for services (non-employment) exists when a person is engaged to achieve a prescribed objective and is given all the freedom he/she requires to attain the desired result. (From Interpretation Bulletin IT-312, paragraph 4).

b) Under a contract for services the teacher's discretion and responsibility for expenses incurred by him/her in providing the services should be clearly defined in a formal contract or exchange of correspondence.

c) The employment of the services of others by a teacher in carrying out his/her contractual obligation is evidence of a contract for services.

d) A contract for services may be implied where a teacher supplies services to more than one university or institution.

It may also be helpful to examine the four tests discussed earlier in this guide.

Many universities enter into separate contracts with teachers for the above mentioned supplementary services. Where a university pays for such on invoice through accounts payable, or reports the income on the T4A <<TP4A>> form rather than on the T4 <<TP4>>, such practice provides evidence that the university does not consider the remuneration to be employment income. In addition, the university should not withhold any income tax, CPP <<QPP>> or UIC on these payments. Administratively, this greatly strengthens the teacher's position when reporting the fees as business income on his/her tax return, although it does not change the proper legal characterization of the relationship between the taxpayer and the payer.

A professor who teaches a specialty course within the university confines, but on behalf of an outside institution, would do well to arrange for payment directly from the sponsor. If the remuneration is channelled through university payroll and reported on the T4 <<TP4>> form the recipient may experience some difficulty in persuading the District Taxation Office that it is business income. His/her prospects for success would improve if the income were paid through accounts payable on receipt of invoice from the teacher or reported on a T4A <<TP4A>>. Some universities will honour such requests.

Clearly, it is to a teacher's advantage to have all business income recognized as such because of the broader range of deductible expenses. For instance, if a teacher maintains an office in the home in order to earn business income, the expenses of the office are deductible from his/her business income. (See office expenses, below). Since no income tax will be withheld at source from business income, the taxpayer should bear in mind that this deficiency must be paid when his/her annual income tax return is subsequently filed. Furthermore, unless tax is deducted at source from at least three-quarters of a taxpayer's "Net Income" for a taxation year, he/she is required to make quarterly instalment payments, failing which interest will be charged on the deficiency. (See Individual Income Tax Return for calculation of "Net Income"). (Subsection 156 (1) «1026»).

Fiscal year

If a taxpayer carries on a business he/she may adopt a fiscal year for reporting business income which may not coincide with the calendar year and which may result in a deferral of income tax payments. For instance, suppose the fiscal year of an unincorporated business ends on January 31, 1992. The income for the twelve months ending January 31, 1992 will not be reported by the taxpayer until he/she files the 1992 income tax return, despite the fact that 11/12ths of the business income was earned in 1991. Once a fiscal year has been established it may not be changed without approval of Revenue Canada, Taxation. (Subsection 248 (1) "Fiscal period").

It is worth remembering that each type of business activity carried on may have a separate year end. If the type of business changes sufficiently, a new and presumably more advantageous year end may be selected. While the selection of a short initial business year has the desired effect of limiting tax it should be remembered that a return to employment can create, in effect, two years income in one with the possibility of higher rates and tax payable.

But the taxpayer may consider the fiscal period in which he/she disposed of the business to have ended at the time it would have otherwise ended if the taxpayer had not disposed of the business during the fiscal period.

Accounting for professional income

The taxpayer must declare all professional income in the year in which it becomes receivable regardless of whether or not it is actually received. An account for services rendered will be deemed to have become receivable on the date when the bill for services is presented or the date when the bill would have been presented if there were no undue delay in presenting it, whichever is earlier. In certain circumstances, an offsetting deduction may be claimed against receivables as a reserve for doubtful or bad debts or for goods or services still to be rendered in the future. (Paragraphs 20 (1) (l) (m) and (n) <<140, 150, 152>>).

Deductions from business income

Generally speaking, a taxpayer may deduct from business income those current expenses or costs which were incurred in order to earn the income, provided that the expense is reasonable, is not in the nature of a personal or living expense and is not for the purpose of obtaining a permanent asset of an enduring value, i.e., a capital outlay. Allowable expenses will be deductible in the year incurred unless normal accounting treatment requires them to be deducted in a later year (e.g. prepaid fees, insurance, etc.) or the Income Tax Act requires them to be deferred (e.g. certain reserves).

Typical examples of expenses incurred by teachers to earn business income are books, journals, travelling, office supplies and facilities, telephone, postage, typing, photocopying and wages for part-time help. Less common may be expenses for promotion and entertainment. This type of outlay must not only be reasonable but is generally restricted to 80% of actual cost. One must be prepared to document such expenses with supporting receipts if requested to do so.

An individual in business may deduct salary paid to a spouse, providing the expense is reasonable in the circumstances and intended to earn income.

The computation of office expenses and the cost of the use of an automobile may be rather complex and will be described in some detail, as follows:

Home Office expenses

If a professor requires an office to earn business income and uses the office exclusively for earning business income, he/she may establish one in the home and deduct the proportion of total expenses reasonably related to earning the business income. If the house has eight rooms of which the office is one of average size, then one-eighth of all costs of maintaining the residence may be deductible. Expenses for home offices will be allowable only to the extent of the taxpayer's net income for the period from the business and only where the office is the principal place of business or is used on a regular or continuous basis for meeting clients, customers, or patients.

If the taxpayer can meet these criteria, the maintenance costs of the office may include a reasonable proportion of the realty taxes, repairs, redecorating, insurance, heat, light, water, cleaning and mortgage interest. Capital cost allowances (depreciation) on the office portion of the house are also deductible but it is recommended that where there has been no material structural change to the house in setting up the office they not be claimed for the following reasons:

a) capital cost allowances are subject to recapture upon the sale of the property, or upon its conversion back to personal use, if no actual decline in value has occurred.

b) a taxpayer who claims capital cost allowance renders himself liable to taxable capital gains upon the office portion of his home when he sells or converts it to personal use. Full exemption from capital gains tax under the principal residence rule will be preserved if the taxpayer refrains from claiming capital cost allowance. (See IT-120R3, paragraphs <<35, 36 and 37>>). Only one home per married couple is eligible for the principal residence exemption with respect to gains accruing after 1981.

Where there has been a structural change in the building so that the use for business is of a more substantial and permanent nature, then the portion used for business will cease to be eligible for exemption from tax as a principal residence on any capital gain, whether or not capital cost allowance is claimed. (IT-120R3 paragraph <<38>>). Please refer to the comments which follow under "Capital gains exemption".

Capital cost allowance (CCA) on furniture and equipment may safely be deducted if the owner is confident that depreciation in the amount being claimed will actually occur during the period of business use. The rates for furniture and computer hardware including system software are 20% and 30% respectively (Classes 8 and 10) and are applied to the fair market value at the time they were converted from personal to business use, or to cost if acquired directly for business purposes. At the close of each year the CCA (depreciation) will be deducted from the capital value of the assets and the depreciation claim for the following year will be the applicable percentage rate of the residual balance which is described as the "undepreciated

capital cost". (See example below under "Automobile Expenses"). Property acquired during the year is eligible for only one-half the normal rate applicable to the particular capital cost allowance class in the year of acquisition.

Convention Expenses

The general rule is that a taxpayer may deduct from business income the cost of up to two conventions a year held by a business or professional organization related to the taxpayer's business. The law requires the convention be held at a location consistent with the territorial scope of the organization, but if the organization is an international one, this would allow deductibility of a convention held almost anywhere. A taxpayer can be required on audit to prove the convention helped him in earning income from business. He/she cannot deduct costs of a spouse or children (unless they are active in the business), and can only deduct 80% of the convention cost represented by food and entertainment.

Automobile expenses

Travelling expenses frequently include the costs of owning and operating an automobile which is used partly for business and partly for pleasure. A claim for the expenses requires a record of the total costs and of the portion reasonably attributable to business use. If requested, the taxpayer should be prepared to satisfy the Tax Department that he/she is entitled to the expenses claimed, be able to produce vouchers for the listed automobile expenses and to support both the total kilometres and the business kilometres travelled during the year. Therefore, it is a good idea to use credit cards as much as possible rather than cash and to keep receipts. Note that business use does not include travelling to and from work but only travelling in the course of carrying on the business, including out-of-town business trips. If a taxpayer's business office is in the home the costs of travelling between the office and the premises of the clients may be claimed.

Operating expenses will include gasoline, oil, repairs, supplies, tires, parking, carwash, licence, finance costs and insurance. Interest on car purchase before September 1st 1989 is limited to $250 per month and $300 per month for a car purchased after August 31, 1989.

Subject to the half-year rule mentioned above, capital cost allowance may be claimed at the rate of 30% of the undepreciated capital cost of the asset, being the original cost less accumulated depreciation. Commencing in 1988, Revenue Canada imposed a maximum value of $20,000 including sales tax. Lease payments are restricted to the least of the payment, $600 per month ($650 per month for a lease signed after August 31, 1989), and the portion of the actual payment that $20,000 is to 85% of the list price including sales tax. This maximum was increased to $24,000 is for acquisitions after August 31, 1989.(If the car was acquired after December 31, 1990 the maximum value of $24,000 is exclusive of GST and provincial sales tax.)

A travel record should be kept and the cost per kilometre determined by dividing the total cost by the total kilometres. This unit cost may then be applied to the number of kilometres travelled on business.

Sections 13(2) and 20(16.1) require each auto purchased after 1987 for an amount exceeding the maximums to form a separate class for calculating CCA unless the vehicle is used at least 90% for business. No terminal loss or recapture on disposal of the car is allowed. However, for autos purchased for less than the maximum, the old CCA rules continue to apply.

An example may help to clarify these rules:

Car purchased in 1990 for	$15,000
Capital cost allowance for 1990	
30% of $15,000 X 1/2	2,250
Undepreciated capital cost	
December 31, 1990	12,750
Capital cost allowance for 1991	
30% of $12,750	3,825
Undepreciated capital cost	
December 31, 1991	$ 8,925

If we assume the vehicle was sold or traded in 1992 for $6000 the loss of $2925 may be deductible as a terminal loss, because the original cost was less than the maximum. Again, assume that in 1992 the replacement vehicle cost $25,000 before tax. The deduction for 1992 is 1/2 (half year rule for new assets) x 30% x *$24,000* or *$3600.*

A statement of automobile expenses for 1992 might consist of the following:

Operating expenses	
Gasoline	$2,000
Car wash	200
Parking	360
Repairs	700
Licence	60
Insurance	400
Finance charges	1,560
	$5,280
Capital cost allowance (excluding any potential terminal loss)	$3,600
Total	*$8,880*

Kilometres travelled	
Old car — odometer reading when sold	64,000 km
— odometer reading January 1, 1992	53,000
Kilometres — old car	11,000
New car — odometer reading December 31, 1992	11,200
Total kilometres — both cars	*22,200* km
Cost per kilometre — 40 cents *($8,880 / 22,200)*	
Total business use of automobile for the year	3,000 km
Automobile expense claim — 3,000 x .40	$1,200

For those registered for GST, tax paid on these business expenses will qualify for an input tax credit.

Business or professional fee income

Taxpayers must file a statement of business income and expenses, if applicable, with their income tax returns. For this purpose Form T2032 — Statement of Income and Expenses — is available from any District Taxation Office. The statement may cover a taxation year ending on December 31 or any other fiscal period which has been properly adopted by the taxpayer. (See "Fiscal Year" above).

The following statement is a typical example:

Income Statement for the Year Ending December 31, 1992

Income — professional fees earned	$14,000
Expenses	
Office (see statement re qualification)	$1,435
Stationery and supplies	250
Books and periodicals	200
Professional society fees	460
Automobile (see above)	1,200
Capital cost allowance — furnishings	480
Total	$4,025
Net professional income	$9,975

Statement of office expenses

Realty taxes	$2,000
Interest on mortgage	7,600
Insurance	200
Heat	800
Telephone	250
Water	*175*
Light	455
Total	$11,480
One-eighth	$ 1,435

(Assuming that the office occupies one room of average size in an eight-room house).

Statement of capital cost allowance — furnishings and equipment

Class 8 — 20%	
Undepreciated capital cost	
January 1, 1992	$2,000
Purchase — electric typewriter	850
	$2,850
Less proceeds of *sale* of old typewriter	50
December 31, 1992	$2,800
Capital cost allowance for 1992	
20% of 2,000	$ 400
20% of (850 - 50) / 2	80
	$ 480

Capital cost allowance has been deducted only in respect of furniture and equipment. No allowance has been claimed on the office portion of the residential building so as to avoid the possibility of recapture of depreciation and taxable capital gains when the property is sold or converted to personal use.

Taxation of artists, writers and musicians

Because of major problems relating to the reassessment of business losses for artists and writers, a special Sub-Committee of the House of Commons conducted a study and issued a report in June 1984.

On March 6, 1989, Revenue Canada issued Bulletin IT-504R. It deals with the determination of income for artists and writers who are self-employed. The subject matter includes sources of income, reasonable expectation of profit and inventories. The section dealing with reasonable expectation of profit describes the criteria used to determine whether or not a business is being carried on. This Bulletin will be of interest to all those whose creative efforts do not promise to result in large incomes. Generally, the IT bulletin recognizes that artists may take years to recognize a profit from their activities, but at the same time tries to distinguish between genuine artists engaged in artistic business and those merely engaged in a hobby.

Artists, writers and musicians should also refer to IT-311 (IMP 80-5) which covers the allowable expenses of musicians and self-employed performers and IT-312 (IMP 80-3RI) which contains guidelines on whether such individuals are employees or are self-employed. Musicians using their own instruments in employment will want to refer to a new section, 8 (l)(p), which deals with deductions for the costs of musical instruments. Maintenance, rental, insurance and capital cost allowances are deductible to the extent that they do not exceed employment income from this source. CAUT would be happy to advise anyone requiring clarification of points in these areas.

INCORPORATION

Significant tax advantages may be obtained by incorporating a business. The low tax rate allowed Canadian small businesses operating in particular provincial jurisdictions, combined with the dividend tax credit, may result in a lower aggregate tax burden than that applicable to an unincorporated business. For example, the corporate rate of tax may vary from 12% to *23%*, compared to personal tax rates ranging from 24% to 51%. While some additional tax may be exigible upon the withdrawal of such income, by way of a dividend, there may be ways of reducing or deferring such tax so that the overall burden is less.

Other advantages besides the potential for tax deferral, include the possibility of splitting income among family members, and the potential eligibility of the shares for the $500,000 capital gains exemption that is available on the disposition of the shares of a small business corporation. (See comments below on Capital Gains Exemption). The costs of incorporating would include initial costs and ongoing extra accounting and legal fees and annual filing fees to the jurisdiction in which the company is incorporated.

Personal Service Corporations

In the past, executives and highly paid employees have attempted to reduce their personal tax burden by interjecting a corporation between themselves and the persons to whom they provided personal services. Frequently, this corporation was used to split the executive's or employee's income among his/her family members.

To ensure that individuals who use such corporations do not achieve any undue advantage through the corporation, the only deductions allowed to the corporation are for the wages, salaries and other employment benefits paid to these incorporated individuals. No other expenses are deductible. Furthermore, such corporations now pay tax at the maximum corporate rate which is not significantly different from the highest personal rate. Thus there is little, if any, advantage to such arrangements at the present time.

Business Investment Losses

If one disposes of a share or loan receivable by a Canadian small business corporation, either by an arm's length sale or because the corporation is effectively insolvent, the resulting loss multiplied by the fraction of the loss which is allowable for that year (75% for 1990 and later years), may be deducted from income from other sources. The business must be carried on in Canada with 90% of its assets, valued at fair market value, employed in the business operation. Being effectively insolvent includes bankruptcy and cases in which it is reasonable to expect the corporation will be wound up, and where, in fact it was dormant for 24 months.

MISCELLANEOUS

Capital gains exemption

Each individual currently has a cumulative life time exemption of $100,000 available to offset capital gains. The exception to this is the case of the family business or family farm where *an additional* exemption of $400,000 may be available. It should be noted that these figures offset gross capital gains and not the net amount after deducting the tax exempt portion. Tax reform has increased the *percentage* of gross capital gains which must be added to income from the 1987 level of 50% to 66 2/3% for 1988 and 1989 and 75% thereafter.

Another exemption has now been introduced in respect of sales of real estate bought after February 1992. Capital gains on such property are no longer protected. For property bought before February 1992 but sold after February 1992, the capital gains will still qualify for the exemption but only for the number of months of the total holding period that the property is held before March 1992. So a property bought in March 1989 and sold in March 1994 will, upon sale, have a capital gain which is only 3/5 exempt under the new rules. Readers will note that these changes will affect second family homes. For properties such as family cottages which are likely to be retained and bequeathed to children, consideration should be given to gifting the property now when most of the accrued gain can be protected. Gifting is deemed by Revenue Canada to be a disposal at fair market value. Current gifting of capital property with accrued gains or anticipated significant future gains should not be attempted without adequate tax and legal advice. It is obvious that having chil-

dren control property you intend to use during your lifetime may have certain pitfalls.

Starting in 1988 the capital gains exemption cannot be claimed except to the extent that net taxable capital gains (capital gains less capital losses) exceed the taxpayer's cumulative net investment loss (CNIL). CNIL is defined as the excess of a taxpayer's investment losses over investment income. This has the effect of denying the exemption until such time as the taxable capital gains exceed CNIL.

Cumulative Net Investment Losses (CNIL)

Because the government does not wish to allow capital gains to remain untaxed while permitting the deduction of interest expense on carrying such investments, this concept of CNIL was introduced. Your CNIL account consists of net lifetime losses from passive investments as follows:
a)amounts deducted in computing property income (interest costs and carrying charges). Property in this context includes securities which normally provide interest and dividends as well as rental properties.
b)property losses net of gains (rental losses etc.)
c)limited partnership losses net of gains
d)50% of natural resource exploration and expense deduction net of profits.
As this CNIL amount is cumulative from 1988, it is an important calculation if you ever wish to claim the capital gains exemption. Revenue Canada provides form T936 for the calculation and readers may wish to update it annually to be certain of this exemption.

U. S. Estate Taxes

Unlike Canada, the US imposes death duties on property owned in the U.S. including that owned by non-residents. The tax starts when total property in the U.S. exceeds $60,000 and the rates escalate quickly. Because Canada has no similar tax there is, at least at this point, no offsetting tax credit. Holding such property in joint name ensures that each owner gets the $60,000 exemption. Here again, those affected will need to seek professional advice.

Alternative minimum tax

Alternative minimum tax measures were introduced effective in 1986. This measure represents an attempt to ensure that all taxpayers pay their fair share. Because of changes to the original proposals and a $40,000 income exemption, this new tax will likely apply only to large capital gains, tax-sheltered income and cases where large amounts have been transferred to pension plans or RRSP's after 1985.

MURBs

Tax reform has sounded the death knell for MURBs. The capital cost allowance deduction on any certified MURB acquired after June 17, 1987 is subject to the ordinary rental loss restriction in that, in aggregate, a rental loss may not be created or increased by CCA. While the programme had terminated at the end of 1981, some MURBs could be acquired from an earlier purchaser. Existing owners at June 17, 1987 may claim CCA to create or increase a rental loss which could be applied against income from other sources until 1993. New owners may not.

Farms

Farms, or farming operations, have been significant tax shelters for many years. Several changes to the treatment of farm income and losses were originally proposed under tax reform, mainly dealing with the deductibility of farm losses and the use of the "cash basis" for computing profits or losses.

The Government has, however, decided to consult further with farm groups before implementing changes. Nonetheless, for taxation years commencing after 1988, an inventory adjustment will be required to reduce cash basis losses created by an accumulation of inventory, subject to transitional relief for existing farm businesses.

There still remain considerable advantages from engaging in farming operations. Farm property may be transferred, within certain limits, to children of the taxpayer on a "rollover" basis, or, if sold, may permit the vendor to claim the $500,000 capital gains exemption. Many other considerations are relevant and thus professional assistance should be sought before any farming operation is considered, particularly if it is expected to be a tax shelter.

Works of Art

Works of art may often provide taxpayers with non-taxable enjoyment as well as a tax deduction. If donated to a recognized charitable institution, the full value at the time of the gift may be claimed as a charitable donation (without the 20% limit) and, in most cases, without having to pay capital gains taxes on the increase in value over the purchase price. Where the gift does not qualify for this treatment under the Cultural Property Export and Import Act, the taxpayer may nevertheless obtain some advantage by reason of the fact that he or she may elect a transfer price between cost and market value for gifts of capital property to a charitable organization.

Interest Expense

One of the ways to improve personal cash flow is to eliminate debt on which interest is not tax deductible. Available cash should be used to repay funds borrowed for personal expenditures (such as a home mortgage or loans for personal assets) rather than to repay loans for investment or business purposes.

Interest on money borrowed to acquire commodities, such as gold, is not deductible if any gain or loss will be treated as a capital gain or loss. Similarly, it is possible that the tax authorities will seek to disallow interest on loans used for the purpose of acquiring assets whose major potential is capital appreciation (subject to the capital gains exemption) as opposed to any return in the form of taxable income such as dividends or rent.

If an individual owns investments or a business, it may be possible to convert non-deductible interest into deductible interest if care is exercised in restructuring the loans. In this regard, it is worth noting that interest on money borrowed to finance an investment or business may cease to be deductible when the property is disposed of and is not replaced by another property having a value at least equal to the amount of the loan. For example, interest on money borrowed to acquire a tax sheltered investment may cease to be deductible if the investment is sold. In such a case, it may be prudent to retain the investment until the loan can be repaid from available cash. Interest on loans for investment purposes is only deductible to the extent that it is actually paid in the year, unless the taxpayer computes his income on the accrual basis.

While the deduction of interest (and other carrying charges) in excess of investment income is not precluded, any cumulative net investment losses incurred in 1988 and subsequent years may affect the timing of the capital gains exemption claim. To the extent that this exemption has not been fully utilized, consideration should be given to deferring such expenses (interest is generally deductible when paid) until the year following the realization of an otherwise exempt capital gain. Shareholders of controlled companies might also consider receiving dividends to offset the investment losses if the net cost is less than the loss of the capital gains exemption.

Individuals who are partners in an unincorporated business (legal, medical, etc.) may consider using accelerated drawings to pay down personal debts in respect of which the interest expense is not deductible. The partners could then borrow new funds to inject capital into the business or the partnership could borrow to replace needed working capital. In either case, the interest on these new loans should be deductible. Furthermore, the interest on or losses as a result of these loans will not be included in the calculation of "cumulative net investment losses". Where the individual is actively engaged in the business such losses will be business rather than investment losses.

CANADIAN INVESTMENT INCOME OF NON-RESIDENTS

With a few minor exceptions, dividends, interest, rents, royalties and other passive income, payable to non-residents from sources within Canada are subject to withholding tax. The rates range from 5% to 25% depending upon the nature of the income and the provisions of any relevant international tax treaties.

The taxpayer may give notice of his/her non-residency to companies, banks, and other institutions that pay him/her such income and direct them to withhold the tax and remit it to his District Taxation Office. Perhaps a more practical arrangement is to select an agent who will receive all his investment income and account to the Tax Office for the withholding tax. Many banks, trust companies and stock brokerage firms are familiar with the various rates of tax and the remittance procedures involved and will perform this service for their customers.

Canadian departure tax

Persons who cease to be residents of Canada should be aware that they may be subject to tax on capital gains on certain investments and other capital properties which they will be deemed to have disposed of immediately prior to departing from Canada (Subsection 48 (1) <<242-247>>.) Exemptions and elective provisions exist and should be investigated.

Canadian rental income

Non-residents

If a non-resident owns a home and rents it during his/her absence from Canada, the rental income is subject to tax which may be paid in accordance with the following alternative procedures.

1(a) The taxpayer may arrange with an agent, or his tenant, to withhold and remit 25% (or less, if reduced by treaty) of the gross rents and may permit such remittances to constitute a complete discharge of the liability for income taxes on rental income. (Paragraph 212 (1) (d)). (The Quebec Taxation Act does not levy a withholding tax on payments to non-residents).

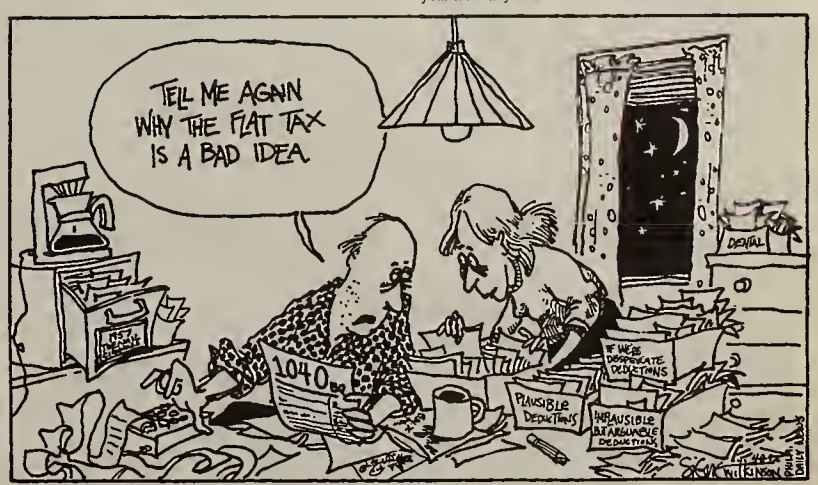
1(b) The non-resident may then elect under Section 216 to pay tax on his/her net rental income at marginal rates applicable to residents, but without personal tax credits for himself/herself or dependants. He/she may exercise this option at any time within two years of the end of each taxation year in which the rents were received. The marginal rates for the taxation year will be applied to net income after deduction of all relevant expenses such as realty taxes, repairs, insurance, mortgage interest, agents' fees, capital cost allowances on furnishings, etc. If the tax on net income after deduction of expenses proves to be less than the amount already withheld from the gross rents, then a refund of the excess may be claimed.

Capital cost allowances (depreciation) should not be claimed on the building since it will only be recaptured upon reoccupation and this will also render the property subject to capital gains tax. Capital cost allowance on furniture and equipment may safely be deducted from rents if the owner is confident that depreciation in the amount being claimed will actually occur during the rental period. The rate is 20% and is applied to the fair market value of the furnishings at the time they were converted from personal use to rental property. At the close of each year the capital cost allowance (depreciation) will be 20% of the residual balance. (See example of capital cost allowance claim on furnishings and equipment under the heading of "Business or professional fee income" above).

For example, suppose a teacher rented his/her residence containing furnishings valued at $10,000 on September 1, 1991 under a lease running from September 1, 1991 to August 31, 1992. He/she would be entitled to claim capital allowance of $1,000 (1/2 of 20% of $10,000) from rental income received during the period of September 1, 1991 to December 31, 1991. The conversion is deemed to have occurred on the change of use. However, if the fair market value of the furnishings on August 31, 1992 turns out to be greater than $9,000 ($10,000 minus capital cost allowance of $1,000), then any excess of market value over $9,000 will be recaptured in 1992. If the fair market value should exceed $10,000 the excess is a capital gain, which is taxable at 3/4 of the ordinary tax rates in 1992. The teacher will be entitled to no capital cost allowance for 1992 in any event since property was not in use as a business asset on December 31, 1992.

The above example assumes that the teacher had a cash profit (income before CCA) of at least $1,000 during the period from September 1, 1991 to December 31, 1991. A loss cannot be created by claiming CCA on either furnishings or the building in most cases.

It is possible that there could be a substantial deterioration in the value of furniture over the period of a lease. This could well result in a reduction in the fair market value in excess of the capital cost allowance claimed. This "terminal loss" will serve to reduce taxable income in the year from any source.



Also, subsection 45 (2) <<284>> allows the taxpayer to elect that no change in use has occurred in the conversion of property from one purpose to another. By so doing, even though the taxpayer will not be able to claim the house as a principal residence in years of non-residency, he/she will be able to defer any capital gains triggered when the rental property is eventually reconverted to be a personal use property (see subsequent discussion on "Election under subsection 45 (2) <<284>>" for further detail).

2. As an alternative to the procedure described above, the non-resident may elect to file with Revenue Canada, Taxation form NR6 which is a joint undertaking by the non-resident and his/her agent to file an income tax return (under section 216 as described under I(b) above) within six months after the end of the year. Under such an arrangement the agent is required to withhold and remit 25% (or 15% depending on the treaty Canada has with the country in which the Canadian non-resident resides) of the net amounts of rental income (rent less expenses but before deducting CCA) which is available to the non-resident. Then, when the income tax return is filed, the balance of the income tax owing, if any, must be paid, or a refund claimed if there has been an over-payment. A separate undertaking is required for each taxation year. (Subsection 216 (4)).

Canadian rental income of residents

An individual who remains a resident of Canada regardless of the fact that he/she may emigrate temporarily to a foreign country must pay tax on world income including the net rental income of his/her home, if applicable. (See form T-776, Statement of real estate rentals).

Election under subsection 45 (2) <<284>>

When a residence is rented (or used in a business) and thus converted to an income-producing property, the taxpayer is deemed by subsection 45 (1) <<281>> to have disposed of the property at its fair market value. Normally, this causes no problem as any resulting gain is usually exempt from tax on the basis that the house was the taxpayer's principal residence. (Subsection 45 (1) <<281>> also deems the taxpayer to have reacquired the property — both land and building — at that fair market value, and the taxpayer may thus claim capital cost allowance on the deemed reacquisition cost of the residence building). However, the taxpayer may elect under subsection 45 (2) <<284>> to be deemed not to have commenced to use the property for the purpose of producing income, and where such election is made there is no deemed disposition and reacquisition. Also at the time of moving back into the house there will not be a deemed disposition and reacquisition as would normally occur. If the 45 (2) <<284>> election is not made, any increase in value during the rental period will be taxed because of the deemed acquisition and disposal at fair market values at the beginning and end of the rental period. The 45 (2) election should be filed with the return for the year during which the initial change occurred. Revenue Canada will however accept a late filing of the election under certain circumstances.

During the years when an election is in force, the owner may designate the residence to be the principal residence, but not for more than four years (except where section 54.1 <<286>> applies as discussed in the following paragraph), even though he/she did not "ordinarily inhabit" the property during those years. This rule applies, for example, to an individual who moves out of his/her residence with the intention of returning to it at a later date and in the meantime uses it for the purpose of earning rental income. In these cases, the individual must be taxed as a resident, or deemed to be resident in Canada by subsection 250 (1), during the years the property was rented to be able to designate the property as a principal residence for those years. During the period covered by the election under subsection 45 (2) <<284>>, all rent income (net of applicable expenses except capital cost allowance) is subject to tax.

Section 54.1 <<286>> removes the four-year limitation referred to in the preceding paragraph for taxation years which are covered by the election under subsection 45 (2) <<284>> in certain instances where the employee has moved as a result of his employer wishing him/her to work at another location.

A pamphlet entitled "Capital Gains and Valuation Day" is available from Revenue Canada, Taxation.

Summary of advantages of non-resident status

As discussed above, a teacher on sabbatical or temporary leave of absence in a foreign country will probably still be considered to be a resident of Canada. However, the following advantages of achieving non-resident status should be considered by those individuals who feel that they meet the criteria outlined in IT-221R2:

(a) Income received by non-residents from sources outside Canada is not subject to Canadian income tax.

(b) Withholding tax is applied to investment income paid or credited to non-residents at rates likely to be lower than the marginal rates imposed upon residents.

(c) Net rental income will probably be taxed at lower rates to non-residents than to residents.

(d) Some non-residents (for example, residents of U.S.A.) may de-register Canadian registered retirement savings plans at a lower income tax rate than that applied to residents.

(e) Upon becoming non-resident a taxpayer acquires certain options regarding capital gains on his/her investments, which, if judiciously selected, may result in less capital gains tax than he/she would pay as a resident.

Before seeking to establish non-resident status, a teacher should consider the combined effect upon his/her interests of both Canadian and foreign income taxes. Some of Canada's international tax agreements permit Canadians to do research in treaty countries free of foreign income tax on Canadian grants and sabbatical salaries. Some of the countries also exempt income derived from teaching within their borders. In some instances similar exemptions from Canadian income tax are extended by Canada to foreign nationals teaching or pursuing research here.

Some of the issues of consequence to Canadians who plan to go abroad are discussed in the following sections.

INTERNATIONAL TAX TREATIES AND FOREIGN TAXATION

In addition to the Canada-United Kingdom Income Tax Convention and the Canada-U.S. Income Tax Convention, the following is a list of countries with which Canada has signed tax conventions as of December 31, 1991.

*Australia, Austria, Bangladesh, Barbados, Belgium, Brazil, Cameroon, Cyprus, Czech and Slovak Federal Republic, Denmark, Dominican Republic, Egypt, Finland, France, Germany, Guyana, Hungary**, India, Indonesia, Ireland, Israel, Italy, Ivory Coast, Jamaica, Japan, Kenya, Korea, Liberia*, Luxembourg, Malaysia, Malta, Mexico, Morocco, Netherlands, New Zealand, Nigeria**, Norway, Pakistan, Papua New Guinea, People's Republic of China, Philippines, Poland, Romania, Singapore, Spain, Sri Lanka, Sweden, Switzerland, Thailand, Trinidad and Tobago, Tunisia, U.S.S.R. Zambia, and Zimbabwe**.*

The Agreements between Canada and the countries marked with an asterisk have not been ratified as of July 9, 1990. Those marked with a double-asterisk were concluded in 1992.

The Agreement with South Africa was terminated September 23, 1985. The provisions of that Agreement cease to be effective in Canada for all taxation years ending in 1986 and subsequent years.

The basic purpose of these treaties is to avoid double taxation and prevent tax evasion. Invariably, a treaty will contain provisions that determine which of the contracting states will tax income from certain specific sources and in some instances, the rate of tax that will apply. International tax treaties are usually reciprocal in that they apply in reverse to the taxation of a Canadian by a foreign country and the taxation of a foreign person by Canada. Taxation by any country is first governed by the laws of that country. Where there is conflict between the local laws and an applicable treaty, the treaty provision will modify the local laws. This point is covered at Article 23 of the OECD Model Convention referred to below.

Canadian tax credit for foreign taxes

A teacher who remains a resident of Canada for income tax purposes even though physically outside Canada will be taxed by Canada on world income although the Canadian Income Tax Act gives the individual the right to deduct an amount from his/her Canadian taxes in respect of any foreign income taxes regardless of whether or not a tax treaty exists between the two countries. Generally speaking, the foreign tax credit allowed by Canada will be the foreign tax paid, or the Canadian tax attributable to the foreign income, whichever is the lesser. As a result, a teacher who retains Canadian residency will be taxed only once on the foreign-source income but at the higher of the Canadian and foreign tax rates.

Canadian Taxation of Sabbatical Salary

As discussed above, since 1980 Revenue Canada has taken a new stance on the taxation of Canadian residents who are abroad for less than two years. (IT-221R2). Even if a teacher successfully establishes that he/she is a non-resident of Canada while on a foreign sabbatical, Canada will still tax the sabbatical salary when it is paid from a Canadian university to the teacher. (Paragraph 115 (2) (c) <<1093d>>). An exemption from Canadian tax in paragraph 115 (2) (e) has been considered inapplicable by Revenue Canada on the basis that the teacher is not performing duties of employment when on sabbatical. (See also IT-161R3, Paragraph 3).

The O.E.C.D. Model Convention

For the most part, Canada's various tax agreements follow an internationally recognized form. A Model Convention for the avoidance of double taxation was adopted by the Organization for Economic Co-operation and Development (O.E.C.D.) at Paris on April 29, 1977. Canada is a member of O.E.C.D. and many of Canada's tax treaties, particularly those recently negotiated, follow this model. The 12 page Model Convention contains 30 articles broken down into 7 chapters which cover scope, definitions, taxation of income (articles 14, 15, 19 and 20 which are summarized below are included in this chapter), taxation of capital, methods of elimination of double taxation, and special provisions for teaching remuneration.

The Model Convention contains the following articles which may be of interest to teachers and students.

Article 4: Resident — The laws of each Contracting State will determine the meaning to be attached to the term 'resident' for income tax purposes within that State. The term will not apply to a person who is liable to tax in a State only because he/she has income from sources in that State or capital situated therein.

In the event of a person being classed as a resident of both Contracting States, various criteria are stipulated to determine his/her resident status. These are: location of a permanent home, personal and economic relations, habitual abode and nationality. If these criteria are not decisive then the two States will settle the question by mutual agreement.

Article 14: Independent personal services — Income derived by a resident of State 'A' in respect of professional or other independent personal services shall be taxable only in State 'A' unless he/she has a fixed base regularly available to him/her in State 'B'. In the latter case, State 'B' may tax such income as is attributable to that fixed base. The term 'fixed base' is not defined in the model convention but Revenue Canada has offered the opinion that it may be described as a centre of activity of a fixed or permanent character which should be regularly available to the person who is carrying out the activities. Furthermore, the person carrying on the activities should normally be in a position to exert a measure of control over the "fixed base". 'Professional services' include such activities as independent scientific, literary, artistic, educational or teaching activities as well as the independent activities of physicians and other "professionals".

This rule covers those who periodically, and for their own benefit, lecture or teach for wages or honoraria outside Canada. Administrators may deduct withholding taxes from such payments. They may be unaware that this treaty with Canada does not require Canadians to pay tax. In this situation, the Canadian taxpayer is required to file a US tax return to recover the tax paid. Unfortunately, this is not a simple matter. The foreign tax authorities generally require the correct forms to be used and to be completed accurately. This usually involves professional advice. Because the tax is not payable, Revenue Canada is not required to allow a Foreign Tax Credit against the income, even though they do require that the income be reported and Canadian tax paid.

Article 15: Dependent personal service — Salary or wages derived by a resident of State 'A' in respect of an employment shall be taxable only in State 'A' unless the employment is exercised in State 'B' in which case it may be taxed in State 'B' subject to the following conditions:

The employment income of a resident of State 'A' earned in State 'B' will be taxable only in State 'A' if:

a) the recipient is present in State 'B' for not more than 183 days in the fiscal year, and

b) the remuneration is paid by an employer who is not a resident of State 'B', and

c) The remuneration is not borne by a permanent establishment or fixed base which the employer has in State 'B'.

Article 19: Government service — Salaries paid to residents by State 'A' present in State 'B' for the purpose of performing services in discharge of government functions shall be taxable only in State 'A'. Where such services are rendered by nationals of State 'B' or by persons who did not become residents of State 'B' solely for the purpose of rendering the services, the salary will be taxed only in State 'B'.

Article 20: Students — A student resident of State 'A' who visits State 'B' to study will not be taxed by State 'B' on maintenance funds received from sources outside State 'B' regardless of whether he/she remains a resident of State 'A' or becomes a non-resident.

General provisions

International treaties permit a taxing state to apply its own taxation laws and residency requirements as long as they do not conflict with the treaty. This may give rise to complications because of the differences which prevail between contracting states, placing an onus upon visitors to acquire some understanding of the local income tax laws and practices. However, where the OECD model is followed, the practical implications are that a teacher or student visiting a treaty country to carry on research or study will not be taxed in that country on sabbatical salary or maintenance funds received from outside sources during his/her visit. On the other hand, a teacher or student could be taxed in that country on salary or wages earned therein, subject to the exceptions of Article 15. Also, where the OECD model is followed, Canadian source research grants, scholarships and fellowships received in a foreign country by the Canadian on sabbatical should not be taxed in the foreign county, although they will be taxed by Canada (because the taxpayer is still considered resident in Canada pursuant to paragraphs 115 (2) (b) and (b.1) <<1093 (b) and (c)>>). Canadian source interest, dividends and royalties should similarly be non-taxable in the foreign country but taxable in Canada. Other types of income may or may not be taxed depending on the local laws and the terms of the applicable treaty.

Special exemption for teaching remuneration

The Model Convention no longer contains the provision by which one state will permit residents of another state to teach within its borders for a period of two years free of tax on their teaching income. The Department of Finance has declared that this privilege will not be included in any

new tax treaties nor in any renegotiation of existing treaties.

Teachers visiting Canada from the following countries will be subject to withholding at source on teaching income and deductions for Canada Pension Plan and must file income tax returns. If, and when, a teacher's temporary stay in Canada is terminated he/she may apply for a refund of taxes paid on teaching income and Canada Pension Plan contributions, providing he/she meets the exemption of the applicable treaty. These comments apply to agreements with Denmark, Finland, Ireland, Norway, Trinidad and Tobago and Japan. Persons who teach in those countries or are in Canada as teachers from those countries will want to carefully consider the 1989 revision to Interpretation Bulletin IT 68R2, as well as the applicable treaty.

Residents of treaty countries teaching in Canada

A professor from a treaty country who is teaching in Canada should take note of his/her position with regard to income taxes in the homeland as well as the Canadian situation. These international agreements may provide exemption from Canadian tax on the teaching income of residents of the contracting states, but may not absolve such individuals from liability for income taxes at home.

Canadian residents teaching in treaty countries

Professors planning to teach in other countries should enquire as to whether they can be exempted from withholding taxes, and should make arrangements to apply for exemptions, where applicable.

The Canadian should bear in mind that the agreement exempts Canadians from income tax only in the foreign country and not necessarily in Canada. If the individual remains a resident of Canada he/she will be subject to Canadian income tax on world income. However, if he/she becomes a non-resident, he/she will not be taxable by Canada on income from sources outside Canada. Whether he/she may remain tax-exempt in the treaty country after becoming a non-resident of Canada will depend upon the particular agreement of the country in question and its interpretation by local tax authorities. The situation should certainly be investigated by the Canadian teacher before making any commitments. He/she should also keep in mind that it is only a matter of time before the reciprocal two-year exemptions will be eliminated from all Canadian international tax treaties and possibly with retroactive consequences.

Fnreign Taxation

This section deals with specific and unique articles in conventions with some of Canada's major trading partners. In this issue of the guide we have removed the sub-sections dealing with the conventions with Italy and Japan. Readers requiring this information may refer to the 1989 guide.

1. **The United States**

A new Canada-U.S. Tax Convention took effect on October 1, 1984, for certain reductions in withholding tax at source on dividends, interest, royalties, pensions and annuities; on January 1, 1985, for other reductions in tax from the former Convention; and on January 1, 1986, for cases where tax is increased from the former convention.

Any fees for personal services (non-employment income) performed in U.S. are not taxable in U.S. unless he/she has a "fixed base" regularly available in U.S. to which the income is attributable.

A professor who plans to take a sabbatical leave in the United States will probably qualify as a student ("F" visas) or as an educational or cultural exchange visitor ("J" visas) and as a non-resident alien of the United States. In these categories the individual may exclude from income subject to U.S. tax the sabbatical salary paid to him/her by the Canadian university. Otherwise, remuneration for services performed in the U.S.A. will normally be subject to U.S. tax even though the employer is outside the U.S.

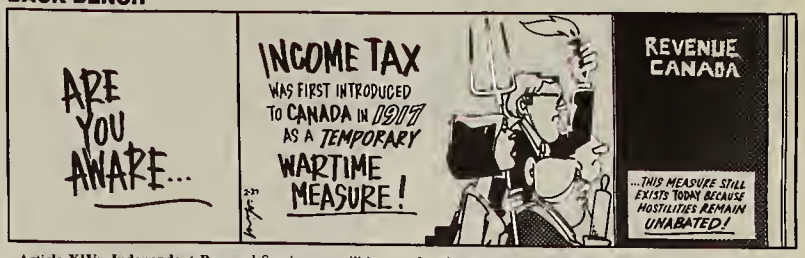
It is pertinent to note that if a person is a candidate for a degree at an American university, all amounts received as a scholarship or fellowship grant may be excluded from income for U.S. tax purposes regardless of whether the source is from within or outside the United States. However, any portion of the grant which represents compensation for teaching, research or other employment required as a condition of receiving the grant be included in income unless all degree candidates must perform similar services. If a person is not a candidate for a degree, then a scholarship or fellowship grant in the U.S. is taxable to the extent it exceeds $300 per month multiplied by the number of months for which the grant has been received during the year. The $300 monthly exclusion from income is available only if the grant is made by a foreign government, a non-profit organization that is exempt from U.S. income tax, by the government of the U.S., or one of its agencies, or a state government, or by an international organization or a binational or multinational educational and cultural organization under the Mutual Educational and Cultural Exchange Act of 1961. The exclusion is limited to a total of 36 months, which need not be consecutive. Thereafter the entire amount of the scholarship or fellowship grant is subject to U.S. income tax.

Overriding rules

The above rules contained in U.S. Legislation are subject to overriding rules in the 1984 Canadian-U.S. Tax Convention.

Provisions in that Convention of interest to teachers are:

Article IV: Residence — follows closely Article 4 of the OECD Model Convention. In the case of dual residency, the provisions of the treaty must be referred to.


ARE YOU AWARE...
INCOME TAX WAS FIRST INTRODUCED TO CANADA IN 1917 AS A TEMPORARY WARTIME MEASURE!
REVENUE CANADA
...THIS MEASURE STILL EXISTS TODAY BECAUSE HOSTILITIES REMAIN UNABATED!

Article XIV: Independent Personal Services — will be taxed in the country of residency only, unless attributed to a fixed base regularly available in the other country.

Article XV: Dependent Personal Services - will be taxed only in the country of residence unless attributable to services performed in the other country. In any case a Canadian resident (and vice versa for a U.S. resident) will not be taxed on remuneration for services performed in the U.S. if either:

a) the remuneration is not more than $10,000 (U.S.) or
b) he/she is not in the U.S. for more than 183 days in the year and the remuneration is not borne by an employer resident in the U.S. or by a foreign employer's business in the U.S.

Article XIX: Government Service — a Canadian citizen will not be taxed in the U.S. on remuneration for services of a governmental nature if paid by Canada or by a province or local authority of Canada. This does not apply if the government is actually carrying on a business in the U.S.

Article XX: Students — see Article 20 of the OECD Model Convention.

2. **The United Kingdom**

The new tax treaty between Canada and the United Kingdom entered into force on December 17, 1980. This new treaty substantially follows the OECD Model Convention. Some of the Articles have consequences retroactive to 1976, but this does not affect any of the Articles outlined below.

Article XIV - Professional services: (See Article 14 of the Model Convention above). Income earned in the U.K. by a resident of Canada under a non-employment type of contract shall be taxed in Canada unless the visitor has a fixed base in the U.K. If such incomes should be taxed by the U.K. the individual may then claim a foreign tax credit from his Canadian tax. If the U.K. rate of tax is higher than the corresponding Canadian rate then only the lesser of the two rates will be allowed as a credit by Canada. If the visitor becomes a non-resident of Canada he/she shall not be taxed on the U.K. source income by Canada, but will possibly be taxed thereon by the U.K.

Article XV - Dependent personal services: (See Article 15 of the Model Convention above). If the employment is exercised in the U.K. by a resident of Canada, it may be taxed in the U.K. However, salary from the U.K. employment shall continue to be taxed only in Canada if the following conditions prevail: a) the recipient is present in the U.K. for not more than 183 days during the calendar year, and, b) the remuneration is paid by or on behalf of an employer who is not a resident of the U.K., and c) the remuneration is not deducted from the profits of a permanent establishment or fixed base which the employer has in the U.K.

Article XVIII - Government service: (See Article 19 of the Model Convention above). Salary paid by Canada to an individual present in the U.K. solely for the purpose of performing services in the U.K. in discharge of a government function shall be taxable only in Canada.

Article XIX - Students: The provisions of Article 20 of the Model Convention apply (see above).

3. **France**

France levies an income tax on the world income of individuals who are deemed to be "domiciled" (resident) in France. A person is "domiciled" for French purposes if the home or principal place of abode is in France. The "home" will be where the family normally lives and the principal place of abode will probably be in France if he/she is there for more than 183 days in a tax year. Thus sabbaticants in France for a year may be liable for French income tax on world income, subject to terms of the Canada-France Tax Convention.

The Canada-France Tax Convention (1975) substantially follows the O.E.C.D. Model Convention.

Article IV - Fiscal domicile: see Article 4 of the Model Convention above.

Article XIV - Professional services: is almost identical to Article 14 of the Model Convention. Income derived by a resident of Canada from independent professional services performed in France will be taxed only in Canada unless the professional operates from a fixed base in France regularly available to him.

Article XV - Dependent personal services: provides that salary or wages earned in France hy a resident of Canada may be taxed by France unless the recipient is present in France for not more than a total of 183 days in any 12-month period and the remuneration is paid by, or on bchalf of, an employer who is not a resident of France, and such remuneration is not borne hy a permanent establishment or a fixed base which the employer has in France.

Article XIX - Government services: follows closely the Model Convention. In general, residents of Canada performing government services in France for Canada will be taxed only by Canada.

Article XX - Students: Canadians visiting France solely for study or training will not be taxed by France on maintenance or educational funds received from outside France regardless of whether they remain resident of Canada or become non-residents.

Article XXIII - Elimination of double taxation: recognizes that a Canadian visitor to France may be subject to tax by either France or Canada, and grants relief. Canada will recognize tax payable under French law as a deduction from Canadian tax payable in respect of the related income, subject to normal Canadian rules which limit the deduction to the Canadian tax on the income.

France generally exempts from French tax income which, because of the treaty, is taxed in Canada. Canadian source dividends, interest and certain other types of income are taxed in France but a credit will be given for the Canadian tax paid. Taxes payable to France are computed at the rate which would apply if all income were taxed.

Thus, Canadian source sabbatical salary, research grants, scholarships and fellowships may be expected to be exempted in France because they are taxed in Canada. Sabbaticants returning from France indicate that only if they have had income from sources in France has any French tax been levied. It appears that France might tax Canadian source income such as dividends and interest if the sabbaticant had a home or principal place of abode in France as described above. If Canada and France both tax a person as being resident in the country, the rules in Article IV of the Convention will have to be used to determine in which country the person shall be considered resident.

4. **Germany**

A Canadian present in Germany for more than 183 days in a tax year may well be considered to be a resident of Germany and taxed on world income, subject to the provision of the tax treaty between Canada and Germany.

A revised treaty was signed July 17, 1981. It was ratified on September 23, 1983. The following provisions will affect taxation of teachers visiting between Canada and Germany.

Article 14 — Independent Personal Services: Income from professional services which includes independent scientific, literary, artistic, educational or teaching activities will only be taxed in Germany if the individual has a fixed base (eg., office) regularly available to him/her in Germany for the performance of his/her duties.

Article 15 — Remuneration for dependent personal services: employment income earned by a Canadian may be taxed in Germany if the activities are performed in Germany. It will not be taxed in Germany, however, if the Canadian resident is not in Germany for more than 183 days in the fiscal year and is paid by a Canadian resident who bears the cost.

Article 18 — Pension, annuities, and similar payments: Section 3 of Article 18 provides that amounts received from Canada under the Pensions Act, the Civilian War Pensions and Allowances Act or the War Veteran's Allowances Act shall be taxed only in Canada. Similarly payments received from the Federal Republic of Germany or a governmental unit thereof as damages sustained as a result of hostilities or past political persecution are only taxed in Germany. Social security benefits or alimony received are only taxed in the State in which they arise.

Article 19 — Government service: citizens of Canada will be exempt from German tax on salary for service to Canada, one of the provinces, a local authority or an instrumentality thereof. This exemption applies to non-business activity. "Instrumentality" is not mentioned in the OECD Model and is defined as "any agent or entity created or organized by the Government ... in order to carry out functions of a governmental nature." This Article exempts from German tax any Canadian resident who performs services in Germany for Canada or a Province of Canada unless the taxpayer is resident in Germany and is not a Canadian national. The reverse applies to Germans working in Canada.

Article 20 — Students: full time students in Germany from Canada are exempt from German tax on payments from persons in Canada for their maintenance or education.

Article 23 — Relief from double taxation: Canada will allow German tax on German source income to be deducted from Canadian tax on that income, but the deduction cannot exceed the proportion of Canadian tax that the German income is of all income. Germany will not tax most Canadian source income that is taxed in Canada. Thus, Canadian source sabbatical salary, scholarships, fellowships and research grants that generally will continue to be taxed by Canada during the stay in Germany, will not be taxed by Germany. Interest, dividends, rent and other

Canadian source income may be taxed by Germany, with a credit against German tax for Canadian taxes paid.

The new treaty follows the OECD Model almost word for word in the areas affecting teachers. (See earlier discussion).

The treaty negotiated with West Germany now applies to unified Germany. However, it is expected that it will take a few months before the tax systems of the five new German states are synchronized.

OBJECTIONS/PENALTIES

Notices of Objection and Appeals

When a taxpayer receives an income tax assessment with which he/she disagrees, he/she may serve a notice of objection within 90 days from the mailing date of the assessment (see Preface Notes regarding the Fairness Package). The notice should be made in duplicate on the prescribed form, which is obtainable from any district taxation office by a telephone request. The notice of objection should include a statement of the relevant facts and the reasons for objection and should be signed by the taxpayer.

The Appeals Division of Revenue Canada, Taxation will review the assessment and will contact the taxpayer and will either vacate, vary or confirm the assessment, and notify the taxpayer of its action by registered mail. If the taxpayer is not satisfied with this action he/she may, within 90 days from the mailing date of the notice, appeal to the Tax Court of Canada or, at a higher level, directly to the Federal Court. In either case the court will review the assessment and grant a hearing to the taxpayer or a representative, and then will either dismiss the appeal or allow it and vary or vacate the assessment. The taxpayer may be represented by him/herself or by a representative at either court, but at the Federal Court any representative other than the taxpayer must be a lawyer.

It should be noted that amendments to taxpayers' returns are statute barred after three years have elapsed since Revenue Canada originally assessed a particular year. This limit does not, of course, apply to returns which are fraudulent.

Penalties

Penalties imposed for late filing, tax evasion and similar offences are now greater under new rules imposed by tax reform. Higher penalties are generally not imposed for initial offences but will apply, in full, to second offences. As an example, failure to file a return for the second time in a three year period will result in a doubling of the penalty to 10% (instead of 5% the first time) of unpaid tax plus 2 percent (instead of 1% the first time) per month. The maximum penalty increases from 17% to 50%.

General Anti-Avoidance Rules

Tax reform has provided rules intended to restrict abusive avoidance transactions while not affecting "legitimate commercial and family transactions". Most taxpayers will not be affected unless they engage in abusive tax planning.

Declaration of taxpayer rights

Revenue Canada Taxation has published a Declaration of Taxpayer Rights. This declaration can be summarized as follows:

(1)—Fair treatment in all dealings with National Revenue Taxation means important rights to:
- —information
- —impartiality
- —courtesy and consideration
- —presumption of honesty

(2)—Fair treatment under the constitution and laws of Canada includes important rights to:
- —privacy and confidentiality
- —independent review
- —an impartial hearing before payment

You are entitled to every benefit allowed by the law, which means you have the right to arrange your affairs in order to pay the minimum tax required by law. You can also expect your government to administer tax law consistently and to apply it firmly to those who try to avoid paying their lawful share.

FINAL NOTE

CAUT will entertain requests from local and provincial associations and members for funding of problems that raise new income tax questions, seek clarifications of current National Revenue practice and are of interest to employees in a university setting. An outline of any such problems and questions should be sent to: **Robertson & Hill, 328 Frank Street, Ottawa, Ontario, K2P 0X8 with a copy to Robert Moore in the CAUT office.** Robertson & Hill will advise CAUT on a regular basis of these problems and a decision on funding will be taken as quickly as possible in each case. Local and provincial associations will, then, be sent a copy of the comments and the decision on funding.

Although CAUT cannot pay for individual tax counselling or for tax enquiries of a routine nature (i.e., those that are dealt with in this Guide or other CAUT-sponsored publications) or for those questions which are unrelated to a university context, such questions can be referred to **Robertson & Hill 613-*236-0559*.** Individuals should identify themselves at Robertson & Hill as members of CAUT. Rates that CAUT has obtained for members are as follows, exclusive of GST:

Partners — $125 per hour
Managers — $60 per hour

References to the Quebec Income Tax Act were added or amended by Professor James Drew of the Ecole des Hautes Etudes Commerciales (Montreal). The French translation of the revised English version was done by Laurent Lupien.

Readers of this guide should note that the material presented herein is expressed in general terms. The particular c ircumstances of any individual's tax situation must also be t aken into account. Accordingly, we suggest that no action b e taken solely on the basis of the information provided herein and that in many cases professional advice should be obt ained.

FEDERAL INCOME TAX RATES

1992

$ Taxable Income	$ Basic Federal Tax	% Marginal Rate On Excess
0	—	17%
$ 29,590	$ 5,030	26%
$ 59,180	*$ 12,724*	29%

Note: For *1992* there is a *4.5%* surtax of *basic* federal tax payable after deducting personal and dividend credits, plus a second surtax of *5.0%* on basic federal tax in excess of $ 12,500.

COMPARATIVE PROVINCIAL RATES

(% of Basic Federal Tax)
1992

Newfoundland	*64.5*	Saskatchewan	50.0*
P.E.I.	59.5*	Alberta	46.0*
Nova Scotia	*59.5**	British Columbia	52.0*
New Brunswick	60.0*	N.W.T.	*44.0*
Quebec (see below)		Yukon	45.0
Ontario	*54.5**	Manitoba	52.0*
Non-Residents	*52.0***		

* These provinces each exact a surtax, generally on higher income levels. To determine your precise provincial surtax, you must refer to the appropriate Revenue Canada tax guide for each province.
** Extra Federal tax *in lieu of provincial tax*

QUEBEC INCOME TAX RATES

1992

$ Taxable Income	$ Basic Federal Tax	% Marginal Rate On Excess
0	—	16%
$ 7,000	$ 1,120	19%
$14,000	$ 2,450	21%
$23,000	$ 4,340	23%
$50,000	$ 10,550	24%

Note: Quebec taxpayers receive an abatement of 16.5% of the basic federal tax.

PERSONAL TAX CREDITS

REDUCTION OF TAXES PAYABLE (FEDERAL AND PROVINCIAL, *1992*)

	QUEBEC**	OTHER PROVINCES*
BASIC PERSONAL	*$ 2122*	*$ 1581-1806*
MARRIED ****	*1961*	*1318-1505*
DEPENDANT - FIRST 2 UNDER 19 =	*572*-FIRST	
	503-SECOND	*102-117*
- ALL OTHERS	*566*	*204-233*
- OVER 19 OR INFIRM	*1390*-MAX.	*387-443*
AGE EXEMPTION	*961*	*852-974*
MENTAL/PHYSICAL IMPAIRMENT-SELF	*1074*	*852-974*
EDUCATION	*646*	*163-190*
CPP/QPP/UIC/& TUITION	***	25-28%
PENSION INCOME	*351*	*245-280*
CHARITABLE DONATIONS - FIRST $250	***	25-28%
- EXCESS		43-48%
MEDICAL EXPENSES - OVER 3% OF NET INCOME	35%	25-28%

* Dependent upon provincial tax rates

** All credits for dependants are reduced by 20% of net income

*** For Québec these are deductions from income

**** For years after 1992, individuals of the opposite sex who are cohabiting for the preceding twelve months or are the parents of the same child will be treated as married.

de district de l'Impôt par demande téléphonique. L'avis doit porter un exposé des faits pertinents et des motifs d'opposition et le contribuable doit le signer.

La Division des appels de Revenu Canada (Impôt) examinera la cotisation, communiquera avec le contribuable et annulera, modifiera ou maintiendra la cotisation et avisera le contribuable par lettre recommandée de sa décision. Lorsque ce dernier n'est pas satisfait de la décision, il peut, dans les 90 jours de la date d'envoi de l'avis, en appeler à la Cour canadienne de l'impôt. Dans l'un ou l'autre cas, la cour examinera la cotisation et entendra le contribuable ou son représentant; ensuite, elle rejettera l'appel ou y fera droit et modifiera ou annulera la cotisation. Le contribuable peut être représenté par lui-même ou par un représentant dans chaque cour mais à la cour fédérale toute représentation autre que par le contribuable doit provenir d'un avocat.

À noter qu'il y a prescription trois ans après l'émission de l'avis de cotisation par Revenu Canada. La limite ne s'applique pas, évidemment, aux déclarations frauduleuses.

Sanctions

Les sanctions imposées pour les déclarations en retard, l'évasion fiscale et des offenses semblables sont maintenant plus élevées en vertu des nouvelles règles imposées par la réforme fiscale. En général, les sanctions sont moins élevées pour les premières offenses mais elles augmentent lors d'une récidive. En voici un exemple, la non production d'une déclaration pour la seconde fois sur une période de trois ans entraînera une double sanction de 10 % (5% la première fois) de l'impôt non payé plus 2 % (au lieu de 1 % la première fois) par mois. La sanction maxima augmente donc de 17 % à 50 %.

Règles générales anti-évitement

La réforme fiscale a apporté des règles visant à restreindre les opérations abusives d'évitement. Ces règles ne visent pas "les opérations commerciales et familiales légitimes". La plupart des contribuables ne seront pas touchés à moins qu'ils ne s'engagent dans une planification abusive de l'impôt.

Déclaration des droits du contribuable

Revenu Canada a publié une Déclaration des droits du contribuable qui se résume ainsi:

1 — Un traitement juste dans tous vos rapports avec le Revenu national, Impôt, comporte des droits importants:
Renseignement
Impartialité
Courtoisie et prévenance
Présomption d'honnêteté

2 — Un traitement juste en vertu de la Constitution et des lois du Canada comporte des droits importants:
Protection et aspect confidentiel des renseignements
Examen autonome
Audience impartiale avant de payer

— Vous avez droit à tous les avantages que vous accorde la Loi, c'est-à-dire, que vous avez le droit d'organiser vos affaires de façon à payer le minimum d'impôt exigé en vertu de la Loi. Vous êtes également en droit de vous attendre à ce que votre gouvernement administre les lois fiscales uniformément et les applique avec fermeté aux personnes qui évitent le paiement de leur part d'impôt établie selon la Loi.

DERNIER MOT

L'ACPU accueillera les demandes des associations locales et provinciales ainsi que de leurs membres touchant le financement de l'étude de nouveaux problèmes ayant trait à l'impôt sur le revenu qui exigent des éclaircissements quant à la pratique courante du ministère du Revenu national et qui intéressent les employés des universités. Il faudra adresser l'énoncé de ces problèmes et les questions à: Robertson & Hill, 328, rue Frank, Ottawa (Ontario), K2P 0X8 et en adresser aussi une copie à M. Robert Moore au bureau de l'ACPU. Robertson & Hill conseillera à intervalles réguliers l'ACPU au sujet de ces problèmes et une décision liée au financement de leur étude sera prise le plus rapidement possible dans chaque cas. Les commentaires et la décision touchant le financement de l'affaire seront ensuite envoyés aux associations locales et provinciales.

Bien que l'ACPU ne puisse payer soit les consultations fiscales d'ordre particulier, soit les demandes d'éclaircissements fiscaux d'un caractère courant (c'est-à-dire, celles qui portent sur des points traités dans le présent Guide ou d'autres publications parrainées par l'ACPU), soit en plus celles qui se rattachent à des questions étrangères au contexte universitaire, on peut cependant s'adresser au bureau de Robertson & Hill (613) 236-0559. On est prié de s'identifier au bureau de Robertson & Hill comme faisant partie de l'ACPU. Le tarif obtenu par l'ACPU au bénéfice de ses membres est le suivant à l'exclusion des frais:

Associé fiscal — 125 $ l'heure
Gérants fiscaux — 60 $ l'heure

Les renvois à la Loi de l'impôt du Québec ont été ajoutés ou corrigés par le professeur James Drew des Hautes Études Commerciales (Montréal). Compte tenu du contexte juridique ce dernier s'assure aussi que la traduction française représente l'esprit et la lettre de la Loi de l'impôt sur le revenu.

La traduction française de la version révisée anglaise est l'oeuvre de Laurent Lupien, B.A.,B.Comm.

Les lecteurs de ce Guide doivent prendre note que la matière présentée dans celui-ci est formulée en termes généraux. Les circonstances précises quant à la situation fiscale de tout particulier doivent également entrer en ligne de compte, et par conséquent, nous sommes d'avis qu'il ne faut prendre aucune mesure uniquement en se fondant sur les renseignements donnés dans le présent Guide et que dans plusieurs cas on doit obtenir les conseils de professionnels.

TAUX D'IMPOSITION AU FÉDÉRAL

1992

$ Revenu imposable	$ Impôt fédéral de base	% Taux marginal sur l'excédent
0	-	17%
29,590 $	5,030 $	26%
59,180 $	12,724 $	29%

Remarque : Pour 1992, il y a une surtaxe sur l'impôt fédéral de base de 4,5% à payer après la déduction des crédits personnels et de dividendes plus une seconde surtaxe de 5% sur l'impôt fédéral de base qui dépasse 12 500 $.

TAUX PROVINCIAUX COMPARABLES

(% de l'impôt fédéral de base)
1992

Terre-Neuve	*64,5*	Saskatchewan	50,0*
Î.P.É.	59,5*	Alberta	46,0*
Nouvelle-Écosse	*59,5**	Colombie britannique	52,0*
Nouveau-Brunswick	60,0*	T.N.O.	*44,0*
Québec (voir ci-après)		Yukon	45,0
Ontario	*54,5**	Manitoba	52,0*
Non-résidents	*52,0***		

* Ces provinces prélèvent chacune une surtaxe, en général sur les paliers supérieurs de revenu. Pour établir avec précision votre surtaxe provinciale, vous devez consulter le guide fiscal approprié de Revenu Canada pour chaque province.
** Impôt fédéral supplémentaire en remplacement des taxes provinciales.

TAUX DE L'IMPÔT DU QUÉBEC SUR LE REVENU

1992

$ Revenu imposable	$ Impôt fédéral de base	% Taux marginal sur l'excédent
0	-	16%
7 000 $	1 120 $	19%
14 000 $	2 450 $	21%
23 000 $	4 340 $	23%
50 000 $	10 550 $	24%

Remarque : Les contribuables du Québec reçoivent un abattement de 16,5% de l'impôt fédéral de base.

CRÉDITS PERSONNELS D'IMPÔT

DIMINUTION DE L'IMPÔT A PAYER
(1992 : FÉDÉRAL ET PROVINCIAL)

	QUÉBEC**	AUTRES PROVINCES*
Personnel de base	*2122 $*	*1581-1806 $*
Marié ****	*1961*	*1318-1505*
Personne à charge—2 premiers moins de 19 ans	*572*-premier	
	503-deuxième	*102-117*
— tous les autres	*566*	*204-233*
— plus de 19 ans ou handicapé	*1390*-max.	*387-443*
Exemption d'âge	*961*	*852-974*
Infirmité physique, mentale : soi-même	*1074*	*852-974*
Éducation	*646*	*163-190*
RPC-RRQ, A-C, frais scolaires	***	25-28%
Revenu de pensions	*351*	*245-280*
Dons de charité — Premiers 250 $	***	25-28%
— Excédent		43-48%
Frais médicaux — supérieurs à 3% du revenu net	35%	25-28%

LÉGENDE

* Assujettis aux taux d'impôts provinciaux

** Tous les crédits pour les personnes à charge sont diminués de 20% du revenu net

*** Pour le Québec, ce sont des déductions du revenu

**** Quant aux années ultérieures à 1992, les particuliers de sexe différent qui cohabitent lors des 12 mois qui précèdent ou qui sont les parents du même enfant seront réputés être mariés.

Résidents de pays liés par traité enseignant au Canada

Le professeur d'un pays signataire d'un traité qui enseigne au Canada devrait s'enquérir de sa situation fiscale dans son pays et au Canada. Les accords fiscaux internationaux peuvent assurer une exemption de l'impôt canadien sur le revenu professoral des résidents des États contractants, mais sans soustraire les intéressés à l'impôt de leur pays.

Résidents canadiens enseignant dans les pays liés par traité

Les professeurs qui projettent d'enseigner dans d'autres pays devraient se renseigner à savoir qu'ils peuvent ou non être exemptés de la retenue fiscale et prendre des dispositions pour demander une exemption, le cas échéant.

Le canadien devrait retenir que l'accord l'exempte de l'impôt sur le revenu seulement dans le pays étranger et non pas néeessairement au Canada. Lorsqu'il demeure résident canadien, il devra payer l'impôt canadien sur son revenu mondial. Cependant, lorsqu'il devient non-résident, il n'aura pas à payer l'impôt canadien sur le revenu provenant de sources étrangères. Ce sont l'accord particulier du pays en question et son interprétation par le fisc local qui décideront s'il peut demeurer exempt de l'impôt dans le pays signataire de la eonvention après être devenu non-résident du Canada. Le professeur canadien devrait voir ce qu'il en est avant de contraeter des engagements. Il ou elle devrait aussi se rappeler que les exemptions biennales réciproques sont vouées à disparaître de tous les traités fiseaux internationaux du Canada et qu'il pourrait y avoir des répercussions rétroactives.

Imposition étrangère

Cette seetion traite de certains articles particuliers et de certaines eonventions avec quelques-uns des grands partenaires commereiaux du Canada; Dans eette livraison du guide nous avons enlevé les seetions qui traitent des conventions avee l'Italie et le Japon. Les leeteurs qui veulent ees renseignements peuvent consulter le Guide de 1989. Nous avons inséré des seetions auxiliaires qui portent sur le Royaume-Uni et la France.

1. **États-Unis**

Certaines modalités d'une nouvelle eonvention fiscale canado-américaine sont entrées en vigueur à des dates différentes soit le 1er octobre 1984, quant à certaines réductions de la retenue fiscale à la source sur les dividendes, intérêts, redevances, pensions et rentes, le 1er janvier 1985 quant à d'autres réductions fiscales de la convention antérieure et le 1er janvier 1986 quant aux cas qui comportent l'augmentation de l'impôt par rapport à la convention antérieure.

Les honoraires de services personnels (revenu ne provenant pas d'un emploi) assurés aux États-Unis ne sont pas imposables aux États-Unis, sauf lorsque le professeur a un «établissement stable» qui est ordinairement disponible aux États-Unis et à laquelle le revenu est attribuable.

Le professeur qui veut se prévaloir d'un congé sabbatique aux États-Unis pourra probablement se classer comme étudiant (visa "F") ou comme visiteur relevant d'un programme d'échange éducatif ou culturel (visa "J"). Le professeur qui est dans une de ces catégories peut exclure de son revenu imposable aux États-Unis le salaire sabbatique que lui verse son université eanadienne. Autrement, la rémunération des services accomplis aux États-Unis sera normalement assujettie à l'impôt américain bien que l'employeur se trouve à l'extérieur des États-Unis.

Lorsque le candidat à un grade dans une université des États-Unis reçoit une bourse, la valeur de celle-ci peut être exclue du revenu aux fins de l'impôt, que la bourse soit de provenance américaine ou autre. Toutefois, toute partie d'une subvention qui constitue une rémunération pour un enseignement, une recherche ou un autre travail exigé en tant que condition de la bourse est imposable à moins que tous les candidats au grade en question rendent des services semblables. Lorsque le bénéficiaire n'est pas candidat à un grade, une bourse accordée aux États-Unis est imposable dans la mesure où elle dépasse 300 $ par mois, l'excédent devant être multiplié par le nombre de mois. La déduction mensuelle de 300 $ est accordée lorsque la subvention provient d'un gouvernement étranger, d'un organisme à but non lucratif exempt de l'impôt sur le revenu des États-Unis, du gouvernement ou.d'une institution gouvernementale des États-Unis, du gouvernement d'un État, d'un organisme international ou d'un organisme éducatif ou culturel à caractère binational ou multinational selon le" Mutual Educational and Cultural Exchange Act" de 1961. La déduction se limite à un total de 36 mois, non obligatoirement consécutifs, après lesquels la somme totale de la bourse devient imposable aux États-Unis.

Règles dérogatoires

Les dispositions ci-dessus de la législation américaine sont assujetties aux règles dérogatoires de la convention fiscale canado-américaine.

Dispositions du nouveau traité, conelu en 1984, intéressant les professeurs:

Article IV — résidence: suit de près l'Article 4 de la convention modèle de l'O.C.D.E. Dans les cas de la double résidence, il faut se reporter aux dispositions du traité.

Article XIV — services personnels autonomes: ne sont imposés que dans le pays de résidence, sauf lorsqu'ils sont attribués à une base fixe ordinairement disponible dans l'autre pays.

Article XV — services personnels à titre de salarié: ne sont imposés que dans le pays de résidence, sauf lorsqu'ils sont attribuables à des services assurés dans l'autre pays. Quoi qu'il en soit, le résident canadien (et vice versa dans le cas du résident américain) ne paie pas d'impôt pour la rémunération de services assurés aux États-Unis lorsque:

a) la rémunération ne dépasse pas 10 000 $ (É.U.), ou

b) il ne séjourne pas aux États-Unis durant plus de 183 jours au cours de l'année et la rémunération n'est pas payée par un employeur résident des États-Unis ou par l'entreprise, d'un employeur étranger, existant aux États-Unis.

Article XIX — service gouvernemental: le citoyen canadien ne paie pas l'impôt américain sur la rémunération de services de nature gouvernementale lorsque celle-ci est payée par le Canada, une province ou une autorité locale canadienne. Cela ne vaut pas lorsque le gouvernement exerce réellement une activité commerciale aux États-Unis.

Article XX — étudiants: voir l'article 20 de la convention modèle de l'O.C.D.E.

2. **Royaume-Uni**

Le nouveau traité intervenu entre le Canada et le Royaume-Uni est entré en vigueur le 17 décembre 1980. Il suit essentiellement la convention modèle de l'O.C.D.E. Certains des articles ont des effets rétroactifs à 1976, mais cela ne concerne aucun des articles dont il est question ci-après.

Article XIV — services professionnels: (Voir article 14 de la convention modèle ci-dessus). Le revenu gagné au Royaume-Uni par un résident du Canada dans le cadre d'un contrat d'entreprise est sujet à l'impôt canadien, sauf si le visiteur a une base fixe au R.-U. Si ce revenu est imposé par le R.-U., le visiteur peut alors déduire un erédit d'impôt étranger de son impôt canadien. Si le taux d'impôt du R.-U. est plus élevé que le taux eanadien, seulement le moindre des deux est admis comme erédit par le Canada. Si le visiteur devient non-résident du Canada, le Canada n'imposera pas son revenu de source britannique, mais le R.-U. le fera peut-être.

Article XV — services personnels à titre de salarié: (Voir article 15 de la convention modèle ci-dessus). Lorsque l'emploi est exercé au R.-U. par un résident du Canada, le revenu peut être imposé au R.-U. Cependant, le salaire provenant d'un emploi continue d'être imposé au Canada seulement lorsque les conditions suivantes existent:

a) le récipiendaire est présent au R.-U. durant au plus 183 jours au cours de l'année civile,

b) la rémunération est payée par un employeur ou pour le compte d'un employeur non-résident du R.-U. et

c) la rémunération n'est pas déduite des bénéfices d'un établissement permanent ou d'une base fixe que l'employeur possède au R.-U.

Article XVIII — service gouvernemental: (Voir article 19 de la convention modèle ci-dessus). La salaire payé par le Canada à une personne présente au R.-U. seulement pour la prestation de services au R.-U. dans l'exereice d'une fonction gouvernementale n'est imposable qu'au Canada.

Article XIX — étudiants: Les dispositions de l'article 20 de la convention modèle s'appliquent (voir auparavant).

3. **France**

La France impose le revenu mondial des personnes réputées être "domiciliées" (résident) en France. A domicile français celui qui a sa demeure ou son domieile prineipal en France. La "demeure" est celle où vit normalement sa famille et son domicile principal se trouve probablement en France s'il est présent durant plus de 183 jours au cours de l'année d'imposition. Ainsi, les professeurs en congé sabbatique en France durant une année peuvent être assujettis à l'impôt français sur leur revenu mondial, sous réserve des modalités de la convention fiscale canado-française.

La convention fiscale canado-française (1975) suit en substance la convention modèle de l'O.C.D.E.

Article IV — domicile fiscal: voir l'article 4 de la convention modèle qui précède.

Article XIV — services professionnels: l'article est presque identique à l'article 14 de la convention modèle. Le revenu tiré par un résident du Canada de services professionnels autonomes assurés en France n'est imposé qu'au Canada, sauf lorsque l'intéressé agit à partir d'une base fixe, en France, qui lui est disponible ordinairement.

Article XV — services personnels à titre de salarié: le salaire gagné en France par un résident du Canada peut être imposé par la France sauf lorsque l'intéressé séjourne en France durant une période n'exeédant pas 183 jours au cours de toute période de 12 mois et la rémunération est payée par un employeur ou pour le compte d'un employeur non-résident de France et la rémunération n'est pas versée par un établissement permanent ou une base fixe dont dispose l'employeur en France.

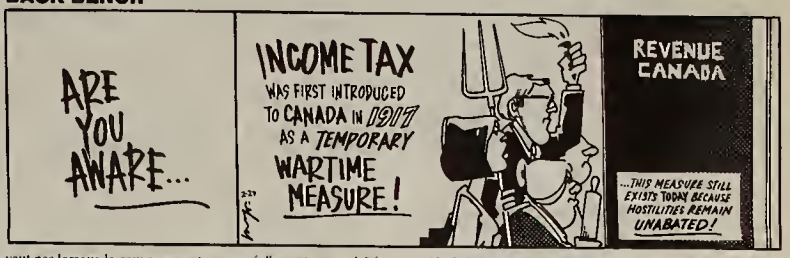
Article XIX — services gouvernementaux: l'article suit de près la convention modèle. En général, les résidents du Canada qui assurent des services gouvernementaux en France pour le compte du Canada ne sont imposés que par le Canada.

Article XX — étudiants: Les canadiens qui séjournent en France dans le seul but d'étudier ou de parfaire leur formation ne payent pas d'impôt en France sur les fonds d'entretien ou d'études reçus de sources extérieures à la France, qu'ils demeurent résidents du Canada ou qu'ils deviennent non-résidents.

Article XXIII — élimination de la double imposition: le visiteur canadien en France peut être assujetti à l'impôt de France ou du Canada, mais il bénéficie d'un dégrèvement. Le Canada admet l'impôt à payer en France en déduction de l'impôt à payer au Canada à l'égard du revenu en cause, sous réscrve des règles canadiennes normales qui limitent la déduction à l'impôt canadien sur le revenu.

La France exempte généralement de l'impôt français le revenu qui, en raison du traité, est imposé au Canada. Les dividendes, l'intérêt et certains autres genres de revenus de sources canadiennes sont imposés en France, mais l'inipôt canadien payé bénéficie d'un crédit. Les impôts à payer à la France sont calculés aux taux qui s'appliqueraient lorsque tout le revenu était imposé.

BACK BENCH


ARE YOU AWARE...
INCOME TAX WAS FIRST INTRODUCED TO CANADA IN 1917 AS A TEMPORARY WARTIME MEASURE!
REVENUE CANADA
...THIS MEASURE STILL EXISTS TODAY BECAUSE HOSTILITIES REMAIN UNABATED!

Ainsi, donc, le salaire sabbatique, les subventions de recherche et les bourses de recherche et d'études de source eanadienne devraient être exemptés en France à cause de leur imposition au Canada. Les canadiens de retour d'un eongé sabbatique en France disent n'avoir eu à payer l'impôt français que lorsqu'ils ont touché des revenus de source française. La France, semble-t-il, pourrait peut-être imposer des revenus de source canadienne tels que les dividendes et l'intérêt lorsque l'intéressé a une demeure ou son domicile principal en France comme il est indiqué ci-dessus. Lorsque le Canada et la France imposent tous deux un eontribuable à titre de résident du pays, les règles de l'article IV de la convention doivent servir à établir le pays dont il faut le considérer comme résident.

4. **Allemagne**

Le Canadien présent en Allemagne durant plus de 183 jours au eours d'une année d'imposition peut être considéré eomme un résident d'Allemagne et payer l'impôt sur son revenu mondial, sous réserve des dispositions du traité fiseal canada-allemand.

Un traité révisé a été signé le 17 juillet 1981. Il a été entériné le 23 septembre 1983. Les dispositions suivantes règleront l'imposition des professeurs canadiens en séjour en Allemagne et vice versa.

Article 14 — Services personnels autonomes: Les revenus provenant de source professionnelle, comprennent les activités autonomes seientifiques, littéraires, artistiques, d'éducation ou d'enseignement, seront taxés en Allemagne, en autant que le particulier puisse avoir accès à un lieu de travail fixe (exemple un bureau) ordinairement disponible pour lui en Allemagne pour l'accomplissement de ses activités.

Article 15 — rémunération de services personnels assujettis: Le revenu provenant d'un emploi gagné par un canadien peuvent être imposés en Allemagne lorsque les activités en cause s'exercent en Allemagne. Ils ne le seront pas lorsque le résident canadien n'est pas en Allemagne durant plus de 183 jours au cours de l'année fiscale et lorsqu'il est payé par un résident canadien qui en assume le coût.

Article 18 - pensions, rentes et versements semblables: *La section 3 de l'article 18 prévoit que les sommes reçues en provenance du Canada en vertu de la Loi sur les pensions, la Loi sur les pensions et allocations de guerre aux civils ou la Loi sur les allocations aux anciens combattants seront imposées uniquement au Canada. De même les versements reçus de la République fédérale d'Allemagne ou d'un service gouvernemental de celle-ci au titre de dommages subis à la suite des hostilités ou de persécution politique ancienne sont imposés uniquement en Allemagne. Les prestations sociales de sécurité ou les pensions de séparation reçues sont imposées uniquement dans l'État où celles-ci sont originaires.*

Article 19 — service gouvernemental: les citoyens canadiens sont exemptés de l'impôt allemand sur le salaire payé à l'égard de services assurés au Canada ou à l'une des provinces, une administration locale ou un "Mandataire" de celle-ci. "Mandataire" n'est pas mentionné dans le modèle OCDE et se définit comme "tout agent ou entité constitué" ou organisé par le gouvernement...afin d'exécuter des fonctions de nature gouvernementale. Cet article exempte de l'impôt allemand tout résident canadien qui accomplit des services en Allemagne pour le Canada ou une province du Canada, à moins que le contribuable soit un résident en Allemagne et non une personne de nationalité canadienne. L'inverse s'applique aux allemands qui travaillent au Canada.

Article 20 — étudiants: un étudiant à plein temps canadien en Allemagne est exempté de l'impôt allemand sur les sommes qu'il reçoit de personnes du Canada pour son entretien ou ses études.

Article 23 — exemption de la double imposition: le Canada permet de déduire l'impôt allemand sur le revenu de source allemande de l'impôt canadien sur ce revenu, mais la proportion de la déduction ne peut dépasser celle du revenu allemand par rapport à tout le revenu. L'Allemagne n'impose pas l'ensemble du revenu de source canadienne imposé au Canada. Ainsi, le salaire sabbatique, les bourses d'études et de recherche et les subventions de recherche de source canadienne qui continuent généralement d'être imposés par le Canada durant le séjour en Allemagne ne sont pas imposés dans ce pays. L'intérêt, les dividendes, les loyers et les autres revenus de source canadienne peuvent être imposés en Allemagne, mais on accorde un crédit d'impôt allemand à l'égard des impôts canadiens payés.

Le nouveau traité suit le modèle de l'O.C.D.E. presque mot à mot quant aux domaines qui intéressent les professeurs. (Voir commentaires précédents).

Le traité négocié avec l'Allemagne de l'Ouest s'applique maintenant à l'Allemagne réunifiée. Toutefois, on s'attend à ce que s'écoulent plusieurs mois avant que les systèmes fiscaux des cinq nouveaux états allemands soient harmonisés.

OPPOSITIONS ET SANCTIONS

Avis d'opposition et appels

Le contribuable qui reçoit une cotisation qu'il n'accepte pas peut donner avis d'opposition dans les 90 jours de la date d'envoi de la cotisation (voir notes préalables à l'égard de «l'équité fiscale»). L'avis doit être établi en double exemplaire sur le formulaire réglementaire qui peut s'obtenir de n'importe quel bureau

du coût en capital déduite. Cette "perte finale" servira à réduire le revenu imposable total de l'année.

En outre, l'alinéa 45 (2) «284» permet au contribuable de considérer qu'il n'y a pas eu de changement d'usage de l'immeuble. Ainsi, même lorsqu'il ne peut considérer la maison comme résidence principale pendant ses années de non-résidence, le contribuable pourra reporter les gains de capital survenant à la reconversion de son immeuble locatif en immeuble à usage personnel (Voir, pour de plus amples détails, "Options au titre de l'alinéa 45 (2) «284»".

2) Au lieu de recourir à cette méthode, le non-résident peut produire un formulaire NR6 de Revenu Canada (Impôt) par lequel lui et son agent s'engagent en commun à produire une déclaration d'impôt (en vertu de l'article 216 ainsi qu'il est décrit en 1 b) auparavant) dans les six mois suivant la fin de l'année. L'agent sera alors tenu de retenir et de verser 25% (ou 15% selon le traité qu'a conclu le Canada avec le pays de résidence du canadien non-résident) du revenu estimatif net provenant du loyer avant de déduire l'allocation du coût en capital. Le solde, le cas échéant, devra être payé au moment de la production de la déclaration d'impôt. Un engagement distinct est exigé pour chaque année d'imposition. (alinéa 216 (4)).

Revenu de location canadien des résidents

Le particulier qui demeure un résident du Canada, peu importe qu'il puisse émigrer temporairement, doit payer un impôt sur son revenu mondial, y compris le revenu locatif net de son logement, le cas échéant. (Voir le formulaire T-776 - État de location de biens immeubles).

Choix au titre de l'alinéa 45 (2) «284»

Lorsqu'une résidence est louée (ou utilisée dans l'exploitation d'une entreprise) et, ainsi, transformée en propriété productive de revenu, le contribuable est réputé, selon l'alinéa 45 (1), «281», avoir cédé la propriété à sa juste valeur marchande. Ordinairement, cela ne suscite pas de problème parce que le gain qui en résulte est normalement exonéré puisque la maison constituait la résidence principale du contribuable. (En vertu de l'alinéa 45 (1) «281», le contribuable est aussi réputé avoir réacquis la propriété — le terrain et l'immeuble — à sa juste valeur marchande et il peut ainsi déduire l'allocation du coût en capital du coût réputé de réacquisition de la résidence). Cependant, le contribuable peut, en vertu de l'alinéa 45 (2) «284», être réputé ne pas avoir commencé à utiliser sa propriété afin d'en tirer un revenu; dans ce cas, il n'y a aucune cession et réacquisition réputées lors des changements d'usage, c'est-à-dire, lors du départ et du retour à la maison. Lorsque le contribuable n'utilise pas le choix prévu à l'alinéa 45 (2) «284», toute augmentation de valeur durant la période de location sera imposée à cause de l'aliénation présumée à la juste valeur marchande au début et à la fin de la période de location. Le choix fait au titre de l'alinéa 45 (2) «284» doit être indiqué avec la déclaration de l'année au cours de laquelle est intervenu le changement d'usage. Revenu Canada accepte, cependant, une indication tardive du choix dans certains cas.

Durant les années où l'option est en vigueur, le propriétaire peut désigner la résidence comme sa résidence principale, mais durant au plus quatre ans (sauf lorsque l'article 54.1 «286» s'applique comme il est expliqué au paragraphe suivant), même lorsqu'il n'habite pas ordinairement la propriété durant ces années. Cette règle s'applique, par exemple, à celui qui quitte sa résidence et entend y revenir plus tard et qui, entre-temps, l'utilise pour gagner un revenu locatif. En pareil cas, le contribuable doit être imposé comme résident ou réputé être un résident du Canada, selon l'alinéa 250 (1), durant les années de location de la propriété pour pouvoir la désigner comme sa résidence principale durant ces années. Durant la période visée par l'option de l'alinéa 45 (2) «284», tout le revenu locatif (net des charges applicables, sauf l'allocation du coût en capital) est imposable.

L'article 54.1 «286» supprime la limite de quatre ans mentionnée au paragraphe précédent quant aux années d'imposition visées par l'option de l'alinéa 45 (2) «284» dans certains cas lorsque l'employé a déménagé parce que son employeur voulait qu'il travaille à un autre endroit.

Une brochure intitulée "Gains en capital et jour de l'évaluation" peut s'obtenir de Revenu Canada, Impôt.

Résumé des avantages du statut de non-résident

Comme il est indiqué auparavant le professeur en congé sabbatique ou en congé temporaire dans un pays étranger sera probablement encore considéré comme résident du Canada; cependant, ceux qui estiment répondre aux critères du Bulletin IT-221R2 devraient considérer les avantages que procure le statut de non-résident:

a) Le revenu de sources étrangères des non-résidents n'est pas assujetti à l'impôt canadien sur le revenu.

b) La retenue fiscale est appliquée au revenu de placements versé ou crédité aux non-résidents à des taux probablement inférieurs aux taux marginaux applicables aux résidents.

c) Les taux d'impôts des revenus de location sont probablement plus faibles pour les non-résidents que pour les résidents.

d) Certains non-résidents (par exemple, les résidents des États-Unis) peuvent désenregistrer leurs régimes d'épargne-retraite canadiens en payant un taux d'impôt sur le revenu inférieur à celui des résidents.

e) En devenant non-résident, le contribuable acquiert certaines options touchant les gains de capital de ses placements qui, lorsqu'il les choisit judicieusement, peuvent lui faire payer un impôt sur les gains de capital inférieur à celui qu'il payerait comme résident.

Avant de chercher à obtenir le statut de non-résident, le professeur devrait examiner la répercussion des impôts sur le revenu canadien et étranger. Certaines ententes fiscales internationales du Canada permettent aux canadiens de faire des recherches dans les pays avec lesquels le Canada a signé un traité sans payer d'impôts étrangers sur les subventions et les salaires sabbatiques. Certains des pays exonèrent aussi le revenu provenant de l'enseignement dispensé chez eux. Dans certains cas, des exemptions semblables de l'impôt sur le revenu canadien sont accordées par le Canada aux étrangers qui enseignent ou font des recherches chez nous.

Les sections qui suivent traitent certaines des questions importantes pour les Canadiens qui projettent d'aller à l'étranger.

TRAITÉS FISCAUX INTERNATIONAUX ET IMPOSITION À L'ÉTRANGER

Outre la convention fiscale Canada-Royaume-Uni et la convention fiscale Canada-États-Unis, voici la liste des pays avec lesquels le Canada a conclu des conventions fiscales au *31 décembre 1991.*

Allemagne, Australie, Autriche, Bangladesh, Barbade, Belgique, Brésil, Cameroun*, Chypre, Corée, Côte d'Ivoire, Danemark, Égypte, Espagne, Finlande, France, Guyane, *Hongrie* **, Îles de la Trinité, Inde, Indonésie, Irlande, Israël, Italie, Jamaïque, Japon, Kenya, Libéria*, Luxembourg, Malaisie, Malte, Maroc, Mexique*, *Nigéria***, Norvège, Nouvelle-Zélande, Pakistan, Papouasie-Nouvelle Guinée, Pays-Bas, Philippines, Pologne, République populaire de Chine, République Dominicaine, *République fédérale tchèque et slovaque,* Roumanie, Singapour, Suède, Suisse, Sri Lanka, Thaïlande, Tunisie, U.R.S.S, Zambie et *Zimbabwe***.

Les conventions entre le Canada et les pays suivis d'un astérisque n'avaient pas été entérinées au 9 juillet 1990. *Celles frappées de deux astérisques ont été conclues en 1992.*

La convention avec l'Afrique du Sud a été abrogée le 23 septembre 1985. Les dispositions de cette convention cessent d'être en vigueur au Canada pour toutes les années d'imposition finissant en 1986 et les années suivantes.

Le but essentiel de ces traités est d'éviter la double imposition et d'empêcher l'évasion fiscale. Un traité renferme invariablement des dispositions qui établissent lequel des États contractants va imposer le revenu provenant de sources particulières et, dans certains cas, le taux d'impôt qui va s'appliquer. Les traités fiscaux internationaux revêtent un caractère réciproque en ce qu'ils s'appliquent inversement à l'imposition d'un canadien par un pays étranger et à celle d'un étranger par le Canada. L'imposition de tout pays est d'abord régie par sa législation. En cas de conflit entre la législation locale et un traité applicable, les dispositions du traité prévalent sur la législation locale. Cette question est traitée à l'article 23 de la convention modèle de l'O.C.D.E. mentionnée ci-après.

Crédit d'impôt canadien à l'égard d'impôts étrangers

Le professeur qui demeure un résident du Canada aux fins de l'impôt, même lorsqu'il est physiquement absent du Canada, paie l'impôt canadien sur son revenu mondial; cependant, la Loi de l'impôt sur le revenu du Canada lui donne le droit de déduire de ses impôts canadiens une somme à l'égard des impôts étrangers, peu importe l'existence ou non d'un accord entre les deux pays. Règle générale, le crédit d'impôt étranger accordé par le Canada sera égal à l'impôt étranger payé ou l'impôt canadien frappant le revenu étranger, soit le moindre des deux. C'est ainsi que le professeur qui conserve son statut de résident canadien sera imposé une fois sur son revenu de source étrangère, mais au taux le plus élevé soit de l'impôt canadien ou étranger.

Imposition au Canada du salaire gagné lors d'un congé sabbatique

Comme il a été dit auparavant, Revenu Canada, depuis 1980, a une nouvelle position quant à l'imposition des résidents canadiens qui sont à l'étranger moins de deux ans (IT-221R2). Même lorsque le professeur réussit à établir qu'il n'est pas un résident du Canada alors qu'il est en congé sabbatique à l'étranger, le Canada va continuer d'imposer le salaire sabbatique lorsqu'il lui est versé par une université canadienne (selon l'alinéa 115 (2) (c) «1093d»). Selon Revenu Canada, une exonération de l'impôt canadien (Alinéa 115 (2) (e)) n'est pas applicable parce que le professeur en congé sabbatique n'exerce pas une activité d'employé. (Voir aussi IT-161R3, paragraphe 3)

Convention fiscale selon le modèle de l'O.C.D.E.

Les accords fiscaux du Canada revêtent en grande partie une forme reconnue internationalement. L'Organisation de coopération et de développement économique (O.C.D.E.) a adopté à Paris, le 29 avril 1977, une convention modèle permettant d'éviter la double imposition. Le Canada fait partie de l'O.C.D.E. et plusieurs de ses accords fiscaux, surtout ceux qu'il a renégociés récemment, suivent ce modèle. Les 12 pages de la Convention modèle renferme 30 articles répartis en sept chapitres qui traitent de la portée, des définitions, de l'imposition du revenu (articles 14, 15, 19 et 20 qui sont résumés ci-après et ajoutés à ce chapitre), l'imposition du capital, les méthodes d'élimination de la double imposition et quelques dispositions spéciales à l'endroit de la rémunération des enseignants.

La Convention modèle renferme les articles suivants qui peuvent intéresser les professeurs et les étudiants.

Article 4: résident — Les lois de chaque État contractant établiront le sens à donner à l'expression "résident" aux fins de l'impôt sur le revenu au sein de l'État. L'expression ne s'appliquera pas à une personne qui est passible d'impôt dans un État uniquement parce qu'elle a un revenu provenant de sources de cet État ou un capital qui s'y trouve situé.

Lorsqu'une personne est classée comme résidente des deux États contractants, divers critères président à l'établissement de son statut de résident. Ce sont la localisation d'une demeure permanente, ses relations personnelles et économiques, son domicile ordinaire et la nationalité. Lorsque ces critères ne suffisent pas, les deux États trancheront la question d'un commun accord.

Article 14: services personnels autonomes — Le revenu allant à un résident de l'État 'A' à l'égard de services professionnels ou autres services personnels autonomes n'est imposable que dans l'État 'A', sauf lorsque le résident dispose d'une base fixe qui lui est ordinairement disponible dans l'État 'B'. Dans ce dernier cas, l'État 'B' peut imposer le revenu comme étant attribuable à cette base fixe. L'expression "base fixe" n'est pas définie dans la Convention modèle, mais, selon Revenu Canada, ce peut être un "centre d'activité d'un caractère fixe ou permanent qui doit être ordinairement à la disposition de celui qui exerce les activités." En outre, l'intéressé doit normalement être en mesure d'exercer un certain contrôle sur la "base fixe". Les "services professionnels" comprennent des activités telles que les activités scientifiques, littéraires, artistiques, éducatives ou professorales autonomes de même que les activités autonomes des médecins et autres "praticiens et techniciens".

Cette règle s'applique à ceux qui de façon périodique et pour leur propre bénéfice, donnent des cours, ou enseignent pour des salaires ou honoraires à l'extérieur du Canada. Cependant, on a porté à notre attention le fait qu'il n'est pas rare que des "Administrations trop zélés" puissent déduire des retenues d'impôt à même ces versements. Elles ne sont peut-être pas conscientes que le traité avec le Canada n'exige pas que les canadiens acquittent l'impôt. Dans ce cas, on exige que le contribuable canadien fasse une déclaration d'impôt des États-Unis pour récupérer l'impôt payé. Malheureusement, la question n'est pas aussi simple, les pouvoirs fiscaux étrangers, en général, exigent que les formulaires appropriés soient utilisés et remplis correctement. Ordinairement, ceci veut dire l'apport de conseils par des professionnels. Vu que la taxe n'a pas à être payée, Revenu Canada n'a pas l'obligation d'envisager un crédit, à déduire du revenu d'impôt payé à l'étranger, bien qu'il exige que le revenu soit déclaré et l'impôt canadien acquitté.

Article 15: services personnels assurés à titre de salarié — Le salaire allant à un résident de l'État 'A' à l'égard d'un emploi est imposable seulement dans l'État 'A', sauf lorsque l'emploi s'exerce dans l'État 'B', auquel cas l'État 'B' peut l'imposer, sous réserve des conditions suivantes:

Le revenu d'emploi d'un résident de l'État 'A' gagné dans l'État 'B' est imposable seulement dans l'État 'A' lorsque:

a) le bénéficiaire est présent dans l'État 'B' durant une période n'excédant pas 183 jours au cours de l'année financière.

b) la rémunération est payée par un employeur qui n'est pas un résident de l'État 'B'; et

c) la rémunération n'est pas versée par un établissement permanent ou une base fixe que possède le résident dans l'État 'B'.

Article 19: service gouvernemental — Les salaires payés par l'État 'A' aux résidents présents dans l'État 'B' à l'égard de services connexes à l'exercice de fonctions gouvernementales ne sont imposables que dans l'État 'A'. Lorsque ces services sont assurés par des nationaux de l'État 'B' ou par des personnes qui ne sont pas devenues des résidents de l'État 'B' seulement pour assurer les services, les salaires ne sont imposés que dans l'État 'B'.

Article 20: étudiants — L'étudiant résident de l'État 'A' qui se rend dans l'État 'B' pour étudier ne paie pas d'impôt dans ce dernier sur les fonds d'entretien reçus de sources extérieures à l'État 'B', peu importe qu'il demeure un résident de l'État 'A' ou devienne un non-résident.

Dispositions générales

Les traités internationaux permettent à un État qui prélève de l'impôt sur le revenu d'appliquer ses propres lois fiscales et ses propres prescriptions de résidence tant qu'elles ne viennent pas en conflit avec le traité. Cela peut susciter des complications à cause des différences qui existent entre les États contractants, les visiteurs doivent acquérir une certaine connaissance des lois et des pratiques fiscales locales. Cependant, les conséquences pratiques, lorsque le modèle de l'O.C.D.E. est suivi, font que le professeur (ou l'étudiant) qui visite un pays ayant conclu un traité pour y effectuer des recherches (ou des études) ne paie pas d'impôt dans ce pays sur le salaire sabbatique ou les fonds d'entretien reçus de sources extérieures durant sa visite. D'autre part, le professeur (ou l'étudiant) pourrait y payer un impôt sur le salaire qu'il y a gagné, sous réserve des exceptions de l'article 15. En outre, lorsque le modèle de l'O.C.D.E. est suivi, les subventions de recherche et les bourses de perfectionnement et d'études de source canadienne reçues à l'étranger par un canadien en congé sabbatique ne devraient pas y être imposées, mais elles le sont au Canada (parce que le contribuable est encore réputé être résident du Canada ou conformément aux alinéas 115 (2) b) et b. 1) «1093 b) et e)»). Les intérêts, dividendes et redevances de source canadienne devraient, de même, ne pas être imposables à l'étranger, mais l'être au Canada. D'autres genres de revenu peuvent être imposés ou non selon la législation locale et les dispositions du traité applicable.

Exemption spéciale de la rémunératinn professorale

La convention modèle ne renferme plus la disposition par laquelle un État permettra aux résidents d'un autre État d'enseigner chez lui durant deux ans en ne payant pas d'impôt sur leur revenu professoral. Le ministère des Finances a déclaré que ce privilège ne figurera dans aucun traité nouveau ou renégocié.

Les professeurs des pays qui visitent le Canada seront soumis à une retenue fiscale à la source sur leur revenu professoral et aux cotisations au Régime de pensions du Canada et devront produire une déclaration d'impôt sur le revenu. À la fin de son séjour temporaire au Canada, le professeur pourra demander le remboursement des impôts payés sur son revenu professoral et de ses cotisations au R.P.C. à condition d'être admissible à l'exemption du traité applicable. Ces commentaires s'appliquent aux conventions avec le Danemark,la Finlande, l'Irlande, la Norvège, les Îles de la Trinité et le Japon. Les personnes qui enseignent dans ces pays ou viennent au Canada en tant qu'enseignants en provenance de ces pays devront consulter avec soin la révision 1989 du Bulletin d'Interprétation IT68R2 de même que la Convention qui s'applique à leur cas.

propriété avant mars 1992. Pour une propriété achetée en mars 1989 et vendue en mars 1994 le gain en capital sera exempté sera seulement de 3/5 en vertu du nouveau règlement. Ces changements affecteront les résidences familiales secoudaires. Quaut aux propriétés du genre chalet de famille qui vraisemblablement seront conservées et léguées aux enfants, on devrait envisager de faire don de la propriété dès maintenant alors que la plus grande partie du gain accumulé peut être protégée. Faire un don est réputé être selon Revenu Canada une aliénation à la juste valeur marchande. Le don d'une propriété iutmobilière comportant des gains accumulés ou l'anticipation de gains importants à venir ne devrait pas être fait avant d'obtenir des conseils fiscaux et juridiques convenables. Il apparaît évideut que le fait que les enfants exercent un contrôle sur des propriétés que vous avez l'intention d'utiliser de votre vivant peut receler des contretemps.

Depuis 1988, l'exemption des gains en capital s'applique sur l'exeédent des gains en capital nets (les gains en capital bruts moins les pertes en capital) sur la perte nette cumulative sur placements (PNCP) du contribuable. La PNCP se définit comme étant l'excédent des frais du placement sur le revenu du placement. En conséquence, les gains en capital imposables supérieurs à la PNCP sont admissibles à l'exemption.

Perte nette cumulative sur placements (PNCP)

Le eoncept de PNCP a été introduit parce que le gouvernement ne souhaite pas permettre que les gains en eapital demeurent non imposés tout en permettant la déduction d'intérêt pour posséder ce genre de placement. Le compte de PNCP comporte les pertes cumulatives provenant des placements de nature passive comme il suit:

a) les sommes déduites lors du calcul du revenu de biens (frais d'intérêt et frais de possession). Un bien comprend les titres porteurs d'intérêt et de dividendes de même que les propriétés locatives;

b) les pertes nettes de biens (pertes de location, etc.);

e) les pertes nettes d'une société en commandite; et

d) 50% des frais reliés à l'exploration de ressources naturelles au net des bénéfices.

À cause de son earactère cumulatif depuis 1988, ce calcul du PNCP est important lorsque vous voudrez réclamer une déduction pour gains en capital. Revenu Canada fournit le formulaire T936 pour en faire le calcul et les lecteurs voudront bien le tenir à jour chaque année pour connaître leur droit à l'exemption.

Droits de succession aux États-Unis

A l'opposé du Canada, les États-Unis imposent des droits de succession sur une propriété possédée aux États-Unis y compris celle possédée par des non-résidents. La taxe s'applique lorsque la valeur de la propriété aux États-Unis dépasse 60 000 $ et les taux s'élèvent rapidement. Vu que le Canada n'a pas de taxe semblable il n'y a pas, du moins à l'heure actuelle, de crédit d'impôt en contrepartie. La copropriété d'un bien de ce genre assure à chaque propriétaire l'exemption de 60 000 $. Les intéressés devraient au besoin obtenir l'opinion d'un professionuel.

Impôt minimum de remplacement

L'impôt minimum de remplacement a été introduit en 1986. Cet impôt vise à assurer que tous les eontribuables paient leur juste part en impôt. En raison des modifieations apportées aux projets d'origine et d'une exemption de revenu de 40 000 $, il semble que ee nouvel impôt ne s'appliquerait qu'aux gains en capital, aux revenus versés dans des abris fiseaux et lorsque des sommes importantes ont été virées à des régimes de retraite ou à un REÉR après 1985.

Immeubles résidentiels à logements multiples

La réforme fiseale a sonné le glas des immeubles résidentiels à logements multiples (IRLM). La déduction pour l'allocation du coût en capital sur tout IRLM aequis après le 17 juin 1987 est assujettie à la restriction liée aux pertes de loyers. Une perte de location ne peut être créée ou augmentée par l' ACC. Bien que le programme ait été interrompu à la fin de 1981, quelques immeubles résidentiels à logements multiples, pouvaient être aequis d'un propriétaire préeédent. Les propriétaires en titre au 17 juin 1987 peuvent réclamer l'ACC pouvant eréer ou accroître une perte de location qui peut être déductible du revenu provenant d'autres sources jusqu'en 1993. Les nouveaux propriétaires ne le peuvent pas.

Fermes

Les fermes, ou l'exploitation de fermes, se sont avérées d'importants abris fiscaux depuis plusieurs années. Le Livre blanc sur la réforme fiscale proposait plusieurs changements. Entre autres, le Livre blanc proposait des modifications au caleul de la perte agricole et quant à l'utilisation de la comptabilité de eaisse pour établir le bénéfice ou la perte agricole.

Cependant le gouvernement a décidé de consulter davantage les groupements agricoles avant de mettre en oeuvre ces changements. Néanmoins, pour les années d'imposition ultérieures à 1988, un rajustement au stock est exigé visant à réduire les pertes selon la comptabilité de caisse résultant d'un cumul des stocks. Toutefois des règles transitoires sont prévues à l'intention des entreprises agricoles actuelles.

Il y a encore des avantages importants à s'adonner à l'exploitation de fermes. Une entreprise agricole peut être cédée en respectant certaines règles, aux enfants du contribuable, par voie de "roulement". Lors de la vente, le vendeur peut réclamer une exemption de 500 000 $ en gains de capital. Le traitement fiscal des entreprises agricoles requiert l'aide d'un professionnel, en partieulier lorsque l'investissement est considéré comme un abri fiscal.

Oeuvres d'art

Les oeuvres d'art peuvent procurer une déduction fiseale. Lors d'un don à une institution reconnue de charité, la pleine valeur au moment du don peut être réclamée en tant que don de charité (sans égard à la limite de 20%) et, dans la plupart des cas, sans devoir verser l'impôt sur les gains en capital (résultant de l'augmentation de la valeur par rapport au prix d'achat). Lorsque le don n'est pas admissible à ce traitement en vertu de la Loi sur l'importation et l'exportation des biens culturels, le contribuable peut, néanmoins, y trouver avantage en vertu du fait qu'il ou elle peut ehoïsir un prix de cession se situant entre le coût et la valeur marchande pour les dons de biens en immobilisation à un organisme de charité.

Frais d'intérêt

L'une des façons d'améliorer les mouvements de trésorerie est d'éliminer le passif sur lequel l'intérêt n'est pas déductible de l'impôt. La liquidité disponible devrait servir à rembourser les fonds empruntés pour les dépenses personnelles (telle une hypothèque sur la résidence ou des emprunts pour des biens personnels) plutôt que servir à rembourser des emprunts à des fins de placements ou d'entreprise.

L'intérêt sur l'argent emprunté pour acquérir des denrées, tel l'or, n'est pas déductible lorsque le gain ou la perte est un gain ou une perte en capital. Aussi, il est possible que les autorités fiscales refusent la déduction des intérêts sur les emprunts utilisés dans le but d'aequérir des biens en immobilisation dont la valeur provient essentiellement de son appréciation dans le temps et qui sont admissibles à l'exemption de gains en capital par opposition à un bien en immobilisation dont la valeur provient d'un rendement sous la forme de revenu imposable tels les loyers ou les dividendes.

Lorsqu'un partieulier possède des placements ou une entreprise, il se peut qu'il puisse convertir de l'intérêt non déductible en intérêt déductible lorsqu'il prend le soin de restructurer les emprunts. L'intérêt sur l'argent emprunté pour financer un placement ou une entreprise peut cesser d'être déductible lorsque le bien est aliéné et n'est pas remplacé par un autre bien ayant une valeur au moins égale à la somme de l'emprunt. Par exemple, l'intérêt sur l'argent emprunté pour aequérir un placement qui est un abri fiscal peut cesser d'être déductible lorsque le placement est vendu. Dans un cas semblable, il peut s'avérer prudent de conserver le placement jusqu'à ce que l'emprunt soit remboursé. L'intérêt sur les emprunts à des fins de placement est uniquement déductible dans la mesure où il est réellement versé au cours de l'année, à moins que le contribuable ne calcule son revenu selon la méthode de la comptabilité d'exercice.

L'excédent des frais d'intérêt (et les autres frais afférents) sur le revenu de placement est déductible mais cette perte nette eumulative sur placement subie en 1988 et dans les années ultérieures peut avoir un effet sur l'exemption de gains en capital. Dans la mesure où l'exemption n'a pas été entièrement utilisée on devrait envisager de reporter des dépenses de ee genre (en général, l'intérêt est déductible lorsqu'il est versé) à l'année qui suit la réalisation d'un gain en eapital par ailleurs exempté. Les aetionnaires de sociétés contrôlées pourraient aussi envisager de reeevoir des dividendes en contrepartie des pertes de placements lorsque le coût net est moindre que la perte de l'exemption de gains en capital.

Les particuliers qui sont des associés au sein d'entreprises non incorporées (juridiques, médicales, etc.) peuvent envisager de prélever des sommes pour acquitter les dettes personnelles dont les intérêts ne sont pas déductibles. Par la suite, les associés pourraient emprunter de nouveaux fonds servant à injecter du capital dans l'entreprise ou la société pourrait emprunter pour remplaeer le fonds de roulement néeessaire. Dans ees cas, l'intérêt sur ces nouveaux emprunts devrait être déductible. De plus, les intérêts ou les pertes découlant de ces emprunts ne feront pas partie du ealcul des "pertes nettes eumulatives de plaeements" lorsque le particulier participe activement à l'entreprise. Ces pertes sont des pertes d'entreprise plutôt que des pertes de placements.

REVENU DE PLACEMENTS AU CANADA DES NON-RÉSIDENTS

Sauf quelques exeeptions, les dividendes, intérêts, loyers, redevances et autres revenus de nature passive de source canadienne payables aux non-résidents sont assujettis à la retenue fiscale. Les taux s'échelonnent de 5% à 25% selon la nature du revenu et les dispositions des traités fiscaux internationaux applicables.

Le contribuable peut donner avis de son état de non-résident aux sociétés, banques et autres institutions qui lui versent ce genre de revenus et leur demander d'effectuer les retenues et remettre celles-ci au bureau de district de l'impôt. Il peut être plus pratique de charger un représentant de percevoir pour lui tous ses revenus de placement et de payer la retenue fiscale au bureau de district de l'impôt. De nombreuses banques, sociétés de fiducie et maisons de courtage sont au courant des taux d'imposition et des modalités de paiement et s'occupent de la retenue pour le compte de leurs clients.

Impôt lors du départ du Canada

Il faut que les personnes qui cessent d'être résidentes du Canada sachent qu'elles peuvent avoir à payer l'impôt sur les gains de capital sur certains placements et autres biens en immobilisations qu'elles sont réputées avoir aliénés immédiatement avant leur départ du Canada (paragraphe 48 (1) 242-247). Il existe des exemptions et certains choix dont il faudrait s'enquérir.

Revenu de location canadien des non-résidents

Lorsqu'un non-résident possède une maison au Canada et la loue pendant son absence, le revenu de cette location est imposable et l'impôt doit être payé selon l'une ou l'autre des méthodes suivantes: 1 a) Le contribuable peut charger un agent, ou son locataire, de retenir et verser 25% (ou moins, en cas de réduction prévue par un traité) du loyer brut, acquittant ainsi la totalité des impôts payables sur son revenu de location (alinéa 212 (1) (d)). (La Loi de l'impôt du Québce ne prévoit pas de retenue fiscale sur les paiements aux non-résidents.)

1 b) Le non-résident peut opter, en vertu de l'article 216, de payer l'impôt sur son revenu locatif net aux taux marginaux applicables aux résidents, mais sans les crédits personnels pour lui-même ou les personnes à sa charge. Il peut exercer cette option en tout temps dans les deux années consécutives suivant la fin de chaque année d'imposition où les loyers sont reçus. Les taux marginaux de l'année d'imposition s'appliquent au revenu net après déduction de tous les frais pertinents (impôts fonciers, réparations, assurance, intérêts hypothécaires, commissions d'agents, allocation du coût en capital des articles d'ameublement, etc.) Lorsque l'impôt sur le revenu net après déduction des frais est inférieur à la somme déjà retenue sur les loyers bruts, un remboursement peut alors être demandé.

L'allocation du coût en capital (amortissement) de la résidenee ne devrait pas être réclamée sur l'édifice paree qu'elle sera récupérée lors de la réoccupation des lieux et cela rendra aussi la résidence assujettie à l'impôt sur les gains en capital. L'allocation du coût en capital du mobilier et de l'équipement peut être déduit des loyers lorsque le propriétaire est eonfiant qu'un amortissement selon la somme déduite va se produire au cours de la période de location. Le taux est de 20% et s'applique à la juste valeur marchande du mobilier au moment où il a été converti de bien d'usage personnel en bien locatif. A la fin de chaque année, l'allocation du coût en eapital (l'amortissement) est déduite du solde de la catégorie et l'allocation déduite l'année suivante est de 20% de ee nouveau solde. (Voir l'exemple de la déduction de l'alloeation du coût en capital du mobilier et de l'équipement sous le titre "Revenu d'une entreprise ou d'honoraires professionnels", ci-dessus.)

Supposons, par exemple, qu'un professeur a loué sa résidence contenant des articles d'ameublement valant 10 000 $ le 1er septembre 1991 en vertu d'un bail allant du 1er septembre 1991 au 31 août 1992. Il peut déduire une allocation de coût en capital de 1 000 $ (1/2 de 20% de 10,000 $) du revenu locatif reçu durant la période allant du 1er septembre 1991 au 31 décembre 1991.

La conversion est réputée être intervenue lors du changement d'usage. Cependant, si la juste valeur marehande des articles le 31 août 1992 dépasse 9 000 $ sans être supérieur à 10 000 $ (10 000 $ moins une allocation du coût en capital de 1 000 $), la différence entre la juste valeur marchande et 9 000 $ fera l'objet d'une récupération en 1992. Lorsque la juste valeur marchande dépasse 10 000 $, l'excédent est un gain en capital dont les trois-quarts sont imposables aux taux d'imposition de 1992. Le professeur n'a pas droit à une allocation du coût en capital pour 1992 puisque le bien n'était pas utilisé pour gagner un revenu le 31 décembre 1992.

L'exemple ei-dessus suppose que le professeur a réalisé un bénéfice [revenu net avant l'ACC] d'au moins 1 000 $ du 1er septembre 1991 au 31 décembre 1991. Dans la plupart des cas, il n'est pas possible de créer une perte en déduisant une allocation du coût en capital sur le mobilier ou sur l'immeuble.

Il se peut que la valeur des meubles se détériore grandement au cours de la durée d'un bail. Cela pourrait entraîner une réduction de la juste valeur marchande qui dépasse l'allocation

120R3,«alinéa 38»). Veuillez consulter les commentaires qui suivent à la rubrique "Exemption des gains en capital".

L'allocation du coût en capital (ACC) du mobilier et de l'équipement peut se déduire sans hésitation lorsque le contribuable est confiant qu'un amortissement égal à la somme déduite se produit au cours de la période de leur utilisation pour gagner un revenu d'entreprise. Les taux pour le mobilier et le matériel informatique y compris les logiciels de système sont chacun de 20% et 30% (catégorie 8 et 10) et s'appliquent à la juste valeur marchande au moment de la conversion pour les fins de l'entreprise ou au prix coûtant lorsqu'il y a eu acquisition directement à des fins d'utilisation pour l'entreprise. Au terme de chaque année, l'allocation du coût en capital (l'amortissement) est déduit du solde de la catégorie et l'amortissement est déduit l'année suivante au taux prescrit sur le solde résiduel qui est appelé "fraction non amortie du coût en capital". (Voir l'exemple ci-après à la rubrique "frais d'automobiles").

Les biens acquis au cours de l'année ne sont admissibles qu'à la moitié du taux ordinaire applicable à la catégorie particulière d'allocation du coût en capital l'année d'acquisition.

Frais de congrès

Le contribuable peut déduire de son revenu d'entreprise le coût jusqu'à concurrence de deux congrès chaque année tenus par un organisme d'affaires ou professionnel lié aux affaires du contribuable. La loi stipule que le congrès doit se dérouler à un endroit conforme à l'étendue territoriale, mais si l'organisme est un organisme international ceci rend possible la déduction d'un congrès qui se déroulerait à peu près n'importe où. Un contribuable peut se voir exiger lors d'une vérification de faire la preuve que le congrès lui a aidé à gagner un revenu tiré d'une entreprise. Il ne peut pas déduire les frais de son conjoint ou des ses enfants (si ce n'est qu'ils sont actifs dans l'entreprise) et il ne peut déduire que 80% de la portion relative aux aliments et aux loisirs.

Frais d'automobile

Les frais de déplacement englobent souvent des frais, liés à l'achat et à l'utilisation d'une voiture utilisée en partie pour les affaires et en partie à des fins personnelles. Une réclamation des frais exige un registre de tous les coûts et de la portion qui peut être attribuée à l'utilisation pour les fins de l'entreprise. On doit pouvoir produire les pièces justificatives liées aux frais d'automobile déduits et justifier le nombre total de kilomètres parcourus pendant l'année et le nombre de kilomètres consacrés à ses affaires; d'où l'avantage d'utiliser une carte de crédit plutôt que de payer comptant. L'utilisation d'une automobile pour affaires ne comporte pas le trajet, soit entre la résidence et le bureau soit entre le bureau et la résidence, mais seulement les déplacements occasionnés directement par les affaires (y compris les voyages interurbains). Lorsque le contribuable a son bureau chez lui, il peut déduire les frais de déplacement entre son bureau et les locaux de son client.

Les charges d'utilisation comprennent: l'essence, l'huile, les réparations, les fournitures, les pneus, le stationnement, les lavages, le permis, les frais de financement et les assurances. L'intérêt à l'achat de la voiture ne doit pas dépasser 250 $ par mois pour une automobile aequise avant le 1er septembre 1989 et 300 $ par mois lorsque l'automobile a été acquise après cette date.

Sous réserve de la régle d'une demi-année mentionnée auparavant, on peut réclamer l'allocation du coût en capital au taux de 30% de la fraction non amortie du coût en capital du bien, soit le coût d'origine moins l'amortissement cumulé. A partir de 1988, l'amortissement se calcule sur un coût en capital maximum de 20 000 $ y compris la taxe de vente. Les paiements de location à bail sont restreints au moindre du versement de 600 $ chaque mois (650 $ pour un bail conclu après le 31 août 1989),et de la fraction du paiement réel qu'est 20 000 $ à 85% du prix courant compris la taxe de vente. Ce maximum a été augmenté à 24 000 $ pour les acquisitions après le 31 août 1989. Pour une automobile acquise après le 31 décembre 1990, le maximum de 24 000 $ ne comprend pas la TPS et la TVQ.

Il faut tenir un registre des déplacements et calculer le coût au kilomètre parcouru (en divisant le coût total par le total de kilomètres). Ce coût au kilomètre peut ensuite être appliqué au nombre de kilomètres parcourus pour affaires.

Depuis 1988, les nouveaux articles 13(2) et 20(16.1) exigent que chaque auto achetée pour une somme qui dépasse le maximum soit inscrite dans une catégorie distincte pour les fins du calcul de l'allocation du coût en capital à moins que le véhicule ne soit utilisé au moins à 90% pour les affaires. Aucune perte résiduelle ou récupération lors de l'aliénation de la voiture n'est admissible. Cependant dans le cas des autos achetées pour une somme inférieure au maximum, les anciennes règles de l'ACC s'appliquent toujours.

Voici un exemple qui peut aider à clarifier ces règles:

Voiture achetée en 1990 au prix de	15 000 $
Allocation du coût en capital pour 1990	
30% de 15 000 $ x 1/2	2 250
Fraction non amortie du coût en capital	
— 31 décembre 1990	12 750
Allocation du coût en capital pour 1991	
— 30% de 12 750 $	3 825
Fraction non amortie du coût en capital	8 925 $
— 31 décembre 1991	

Selon l'hypothèse que le véhicule a été vendu ou échangé en 1992 pour une somme de 6 000 $, la perte de 2 925 $ peut être déductible à titre de perte fiscale parce que le coût d'origine était inférieur au maximum. Si en 1992, le particulier fait l'acquisition d'un nouveau véhicule ayant coûté 25 000 $ y compris la taxe, la déduction pour amortissement en 1992 est 1/2 (règle du demi-taux pour les nouveaux biens) X 30% X 24 000 $ ou 3 600 $.

Le relevé des frais d'automobile de 1992 se répartit comme il suit:

Frais d'utilisatinn	
Essence	2 000 $
Lavages	200
Stationnement	360
Réparations	700
Permis	60
Assuranee	400
Frais de financement	1 560
	5 280 $
Allocation du coût en capital	
(exeluant toute perte fiscale possible)	3 600 $
Total	8 880 $
Kilomètres parcourus	
Vieille voiture	
— leeture de l'odomètre à la vente	64 000 km
— leeture de l'odomètre le 1er janvier 1992	53 000
Kilomètres — vieille voiture	11 000
Nouvelle voiture	
— lecture de l'odomètre le 31 décembre 1992	11 200
Total des kilomètres — deux voitures	22 200 km
Coût au kilomètre — 40 eents (8 880 $ / 22 200)	
Utilisation totale des voitures pour affaires au cours de l'année	3 000 km
Déduction de frais d'automobile — 3 000 x 40 eents	1 200 $

Ceux qui sont inscrits pour la TPS peuvent obtenir un crédit de taxe sur les intrants concernant les dépenses d'entreprise.

Revenu tiré d'une entreprise ou d'honnraires professionnels

Le contribuable doit joindre, le cas échéant, un état des résultats de son entreprise à sa déclaration d'impôt. Il peut utiliser à cette fin le formulaire T2032 — État des revenus et des dépenses — fourni par les bureaux de district de l'impôt. L'année d'imposition peut se terminer le 31 décembre ou à toute autre date au choix du contribuable. (Voir "Exercice financier", ci-dessus).

Voici un exemple:

État des résultats pour l'année terminée le 31 décembre 1992

Revenus	
— honoraires professionnels gagnés	14 000 $
Charges	
Bureau	1 435 $
(voir l'énoncé à l'égard de l'admissibilité)	
Papeterie et fournitures	250
Livres et périodiques	200
Cotisations professionnelles	460
Automobile (voir ci-haut)	1 200
Allocation du coût en capital-mobilier	480
Total	4 025 $
Revenu professionnel net	9 975 $
État des frais de bureau	
Taxes foncières	2 000 $
Intérêts sur hypothèque	7 600
Assurance	200
Chauffage	800
Téléphone	250
Eau	175
Éclairage	455
Total	11 480 $
Un huitième	1 435 $

(Selon l'hypothèse que le bureau occupe une pièce de grandeur moyenne dans une maison de huit pièces).

État de l'allocation du coût en capital — mobilier et équipement

Catégorie 8 — 20%	
Fraction non amortie du coût en capital	
1er janvier 1992	2 000 $
Achat — machine à écrire électrique	850
	2 850 $
Moins produit de l'aliénation de la vieille machine à écrire	50
Fraction non amortie du coût en capital 31 décembre 1992	2 800 $
Allocation du coût en capital pour 1992	
20% de 2,000 $	400 $
20% de (850 - 50) / 2	80
	480 $

L'allocation du coût en capital n'est déduite qu'à l'égard du mobilier et de l'équipement. Aucune allocation n'est déduite pour le bureau afin d'éviter une récupération d'amortissement et un gain en capital possible à la vente de la propriété ou lors de sa conversion à un usage personnel.

Impositinn des artistes, écrivains et musiciens

Compte tenu de problèmes importants liés à l'évaluation nouvelle des pertes reliées à une entreprise dans le cas des artistes et écrivains, un sous-comité spécial des Communes a effectué une étude et publié un rapport en juin 1984.

Le 6 mars 1989, Revenu Canada a publié le Bulletin IT-504R. Il traite du ealeul du revenu des artistes et des écrivains autonomes. Les points abordés sont les sources de revenu, l'espoir raisonnable de profit et les inventaires. Dans la partie sur l'espoir raisonnable de profit le ministère décrit les critères servant à établir que le contribuable exploite ou non une entreprise. Le Bulletin intéressera eeux dont les activités créatrices ne rapportent pas de revenu important. *En général, le bulletin IT reconnaît que les artistes peuvent prendre plusieurs années avant d'enregistrer un bénéfice à même leurs activités, mais en même temps on tente de faire la distinction entre les véritables artistes qui s'adonnent à une entreprise artistique et ceux qui font simplement s'adonnent à un passe-temps.*

Les artistes, les écrivains et les musiciens devraient également consulter le Bulletin IT-311 (IMP 80-5) qui traite des dépenses admissibles des musiciens et des professionnels du spectacle qui sont des entrepreneurs autonomes et le Bulletin IT-312 (IMP 80-3R1) qui fait la distinction entre les particuliers employés et les entrepreneurs autonomes. Les musiciens qui utilisent leurs propres instruments au travail voudront bien consulter une nouvelle section 8(1)(p) qui traite des déductions pour le coût des instruments de musique. L'entretien, la location, l'assurance et l'allocation du coût en capital sont maintenant déductibles. Cependant, ces charges ne doivent pas être supérieures au revenu de cette provenanee. L'ACPU se fera un plaisir de conseiller quieonque désire obtenir des renseignements supplémentaires sur ces points.

CONSTITUTION EN SOCIÉTÉ

D'importants avantages fiseaux peuvent résulter de la eonstitution d'une entreprise en société. Le taux peu élevé d'imposition des petites entreprises canadiennes exploitant une entreprise dans certaines provinces, de pair avec le crédit d'impôt pour dividendes peut entraîner, dans l'ensemble, un fardeau fiscal inférieur à celui applicable à une entreprise non incorporée. Par exemple, le taux d'imposition des sociétés peut varier de 12 à 23 % en eomparaison des taux d'imposition des particuliers s'échelonnant de 24 à 51%. Bien qu'un impôt supplémentaire soit exigible lors du retrait des revenus de ce genre au moyen de dividendes, il se peut qu'il y ait des manières de réduire ou de reporter eet impôt de telle sorte que le fardeau dans l'ensemble soit moindre.

D'autres avantages en plus de la possibilité de report d'impôt, comprennent la possibilité de répartir le revenu parmi les membres de la famille et l'admissibilité possible des actions à l'exemption de 500 000 $ du gain en capital qui est aceessible lors de l'aliénation des actions d'une petite société d'affaires. (Voir les commentaires ci-après sur l'exemption des gains en capital). La constitution en société entraîne des eoûts supplémentaires. En sus des coûts reliés à la constitution elle-même, il y a les honoraires de comptabilité et les frais juridiques et le coût du rapport annuel déposé auprès de la juridiction en vertu de laquelle la société est incorporée.

Sociétés de prestation de services personnels

Autrefois, les dirigeants et certains salariés à revenu élevé ont tenté de réduire leur fardeau fiscal personnel en interposant une société entre eux et la personne à laquelle ils fournissaient des services personnels. Souvent, la société servait à fractionner le revenu du dirigeant ou de l'employé entre les membres de la famille.

Afin que les actionnaires de ces sociétés n'obtiennent pas un avantage indu, les sociétés ne peuvent déduire que les salaires et autres avantages reliés à un emploi payés aux actionnaires de ces sociétés. Aucune autre dépense n'est déductible. De plus, des corporations de ce genre paient maintenant l'impôt au taux maximum d'imposition des sociétés qui se rapproche du taux maximum des particuliers. C'est pourquoi, il y a peu d'avantages, le eas échéant, à de tels arrangements en ce moment.

Perte au titre d'un placement d'entreprise

Lorsqu'il y a aliénation d'une action ou d'un prêt à recevoir par une petite entreprise canadienne constituée en société soit lors d'une vente dans le cours normal des affaires ou lorsque la société est réellement insolvable, la perte qui en découle, multipliée par la fraction de la perte qui est déductible pour l'année, (75% pour 1990 et les années ultérieures) peut être déduite à même le revenu des autres provenances. L'entreprise doit faire affaires au Canada et 90% de ses éléments d'actif, évalués à la juste valeur marchande servent au fonctionnement de l'entreprise active. L'insolvabilité comporte la faillite et des circonstances où il est raisonnable de croire que l'entreprise sera dissoute alors qu'elle a été inactive pendant 24 mois.

DIVERS ÉLÉMENTS

Déduction pour gains en capital

Une exonération de 100,000 $ à vie est maintenant offerte sur les gains en capital. L'aliénation de l'entreprise familiale ou de la ferme familiale peut toutefois donner lieu à une exemption de 400 000 $ supplémentaire. Ces sommes s'appliquent au gain brut en capital et non à la somme nette après déduction de la fraction exempte d'impôt. La réforme fiscale a augmenté le pourcentage du gain en capital imposable. La portion imposable qui était de 50% en 1987 augmente à 66 2/3% en 1988 et 1989 et à 75% par la suite.

Une autre restriction est apparue à l'égard des ventes de biens i mmeubles achetés aprés février 1992. Les gains en capital sur les biens de ce genre ne font plus l'objet d'une protection. Quant au bi en immeuble acheté avant février 1992 mais vendu après février 1992 les gains en capital pourront encore faire partie de l'exemp tion mais uniquement pour le nombre de mois de possession de la

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stant qu'ils aient été achetés pour l'enseignement ou les loisirs. Au Québec les livres sont exemptés de la taxe de vente provinciale de 8%.

La plupart des services médicaux offerts par les professionnels de la santé seront exonérés. Ceux qui donnent ces services ne facturent pas leur patients mais ils ne peuvent pas réclamer le remboursement de la TPS versée à l'égard des intrants. Les professionnels dont les conjoints possèdent une entité constituée en société devraient réviser leurs activités puisque les salaires qu'ils versent directement sont exonérés tandis que les frais qui leur sont imputés par une entreprise de service doivent comporter la TPS et sont un coût supplémentaire pour le professionnel en tant que contribuable.

Les oeuvres de charité enregistrées aux fins de l'impôt sur le revenu sont en général exonérées de l'obligation d'imputer la TPS bien que cela n'englobe pas les activités de nature commerciale. Aucune TPS n'est prélevée sur des activités telles que les ventes de biens commerciaux lorsque les vendeurs sont des bénévoles et les prix sont inférieurs à 5 $ ou lorsque les billets d'entrée ne dépassent pas 1 $. Le coût d'admission à des films ou spectacles lorsque les billets sont vendus au prix coûtant, les services à l'intention des enfants désavantagés ou infirmes, les frais d'adhésion en tant que membres à des organismes de services au public sont aussi exonérés de la TPS. Les règles et les exonérations sont complexes et on doit les consulter avant d'agir. Toutefois, les institutions de charité se voient accorder un rabais de 50% sur la TPS acquittée sur les achats de nature non commerciale et une demande peut-être acheminée sur un formulaire prescrit à cet effet. On n'exige pas la présentation des reçus mais il faut les conserver à des fins d'interrogation ou de vérification ultérieure.

En plus d'exercer des charges professorales ordinaires, le professeur peut enseigner des cours spéciaux d'été ou du soir ou enseigner dans une école d'études supérieures. Ce sont les circonstances de chaque cas qui permettent d'établir qu'il existe soit un contrat de travail (contrat d'emploi), soit un contrat d'entreprise (contrat d'affaires). Revenu Canada, appuyé récemment par les tribunaux, a conclu que des services d'enseignement spéciaux sont souvent assurés en vertu d'un contrat d'emploi, surtout lorsque les matières sont enseignées dans les mêmes conditions et la même discipline que dans le cas des cours du programme d'études normal.

Contrat d'entreprise

Dans certains cas, cependant, des cours sans unités de valeur peuvent s'enseigner en dehors d'un contrat d'emploi. Voici certaines des conditions qui tendent à démontrer l'existence d'un contrat d'entreprise pour l'enseignement des cours sans unités de valeur:

a) Il y a généralement contrat de travail (emploi) lorsque la personne pour qui les services sont exécutés a le droit d'établir la somme, la nature et l'orientation du travail à faire et la façon de l'accomplir. Il y a contrat d'entreprise (non-emploi) lorsque l'intéressé est embauché pour réaliser un objectif prescrit et bénéficie de toute la liberté qu'il lui faut pour atteindre le résultat souhaité (d'après le Bulletin d'interprétation IT-312, Alinéa 4).

b) En vertu d'un contrat d'entreprise, la latitude et la responsabilité du professeur quant aux charges qu'il peut effectuer pour fournir les services sont définies clairement dans un contrat officiel ou dans un échange de correspondance.

c) L'utilisation des services d'autres personnes par le professeur qui s'acquitte de ses obligations contractuelles est la preuve d'un contrat d'entreprise.

d) Lorsque le professeur fournit des services à plus d'une université ou institution, on peut plus facilement présumer qu'il existe un contrat d'entreprise.

Il peut être utile aussi d'examiner les quatre critères décrits auparavant dans le présent Guide.

Plusieurs universités passent des contrats avec les professeurs pour les services susmentionnés. Lorsqu'une université rémunère de tels services sur présentation d'une facture ou déclare ce revenu sur un formulaire T4A <<Relevé 2>> plutôt que sur le formulaire T4 «Relevé 1», cela signifie que l'université ne considère pas ces paiements comme revenu d'entreprise. En outre, l'université ne devrait pas déduire de ces paiements, soit l'impôt sur le revenu, soit les cotisations au RPC/RRQ ou à l'assurance-chômage. Du point de vue administratif, il sera beaucoup plus facile ainsi au professeur de les déclarer en tant que revenu d'entreprise, sur sa déclaration d'impôt bien que la juste caractérisation juridique de la relation entre le contribuable et le payeur ne s'en trouve pas changée.

Le professeur qui enseigne un cours spécial dans une université, mais au nom d'une institution de l'extérieur, ferait bien de se faire payer directement par cette dernière. Lorsque la rémunération est versée par le service de la paye de l'université et est déclarée sur le formulaire T4 «Relevé 1», il lui sera difficile de convaincre le bureau de district de l'impôt qu'il s'agit d'un revenu d'entreprise. Ses chances de succès seront meilleures lorsque le revenu est payé à titre de fournisseur après réception d'une facture de sa part ou déclaré sur le formulaire T4A «Relevé 2». Quelques universités le font sur demande.

De toute évidence, le professeur a avantage à faire reconnaître comme tels tous ses revenus d'entreprise, car cela lui permet de déduire plus de charges. Le professeur, par exemple, qui entretient un bureau chez lui afin de gagner un revenu d'entreprise peut déduire de ce revenu les charges du bureau. (Voir Frais de bureau, ci-après). Toutefois, étant donné qu'aucun impôt n'aura été retenu à la source sur ses revenus, il devra payer son dû au moment de la production de sa déclaration d'impôt. En outre, à moins que l'impôt soit retenu à la source sur au moins les trois-quarts de son "revenu net" (pour une année d'imposition), le contribuable est tenu de faire des versements trimestriels à date fixe. Tout versement en retard ou insuffisant portera intérêt. (Voir la Déclaration personnelle d'impôt sur le revenu pour le calcul du "revenu net"). (alinéa 156 (1) «1026»).

Exercice financier

Le contribuable qui possède une entreprise peut choisir un exercice financier différent de l'année civile pour déclarer son revenu d'entreprise, ce qui lui permet de différer le paiement des impôts sur le revenu. Par exemple, lorsque l'exercice financier d'une entreprise non constituée en société se termine le 31 janvier 1992, le revenu des douze mois terminés le 31 janvier 1992 ne sera pas déclaré avant que le contribuable remette sa déclaration de 1992 bien que les 11/12 en aient été gagnés en 1991. Une fois que le contribuable a choisi l'exercice financier de son entreprise, il ne peut la changer sans le consentement de Revenu Canada (Impôt) (alinéa 248 (1) "Exercice financier").

Chaque catégorie d'entreprise peut avoir une fin d'exercice distincte. Lorsque le genre d'entreprise se modifie suffisamment, une nouvelle fin d'exercice, présumée plus avantageuse, peut être choisie. Bien que le choix d'une brève première année d'entreprise ait l'effet souhaité de limiter l'impôt, on doit se rappeler qu'un retour à l'emploi peut entraîner, en effet, deux années de recettes en une seule, ce qui peut entraîner des taux d'imposition et des impôts à payer plus grands.

Mais le contribuable peut, s'il en fait le choix, considérer l'exercice financier au cours duquel il a aliéné son entreprise s'être terminé au moment où il se serait de toute manière terminé si le contribuable n'avait pas aliéné son entreprise au cours de la période financière.

Comptabilisation du revenu professionnel

Le contribuable doit déclarer tous ses revenus professionnels l'année où ils sont à recevoir, qu'ils aient été reçus ou non. Une somme pour services rendus est réputée à recevoir à la première des dates suivantes: la date de la présentation de la facture ou la date à laquelle la facture aurait été présentée s'il n'y avait pas eu de délai indu. Dans certains cas, le contribuable peut déduire une provision pour créances douteuses ou mauvaises créances ou une provision pour des biens non reçus ou services non encore rendus (alinéas 20 (1) (l), (m) et (n) «140, 150, 152»).

Déductions du revenu tiré d'une entreprise

En principe, le contribuable peut déduire de son revenu d'entreprise les charges engagées pour gagner ce revenu, à condition que ces charges soient raisonnables, ne soient pas des charges de nature personnelle ou des frais de subsistance et n'aient pas été faites en vue de constituer un bien permanent d'une valeur durable, c'est-à-dire, ne soient pas une dépense en capital. Les charges admissibles sont déductibles l'année où elles sont engagées, sauf lorsque leur comptabilisation normale oblige à les déduire une année plus tard (par exemple, honoraires payés d'avance, assurances, etc) ou lorsque la Loi de l'impôt sur le revenu exige qu'elles soient reportées (par exemple, certaines réserves).

Les achats de livres et de périodiques, les déplacements, l'entretien d'un bureau, le téléphone, les frais d'affranchissement, la dactylographie, la reprographie et les salaires d'employés à temps partiel figurent parmi les postes de charges les plus fréquents pour les professeurs. Les frais de représentation et de divertissement sont moins fréquents. Ce genre de frais doit être non seulement raisonnable mais il est restreint à 80% du coût réel. On doit être en mesure de justifier sur demande ces charges avec les reçus à l'appui.

Le contribuable qui exerce une activité commerciale peut déduire le salaire payé au conjoint, à condition que la dépense soit raisonnable vu les circonstances et effectuée pour gagner un revenu.

Le calcul des frais de bureau et d'automobile étant parfois une opération assez complexe, nous donnons des détails à ce sujet:

Frais de bureau à domicile

Lorsque le professeur a besoin d'un bureau pour gagner ses revenus d'entreprise et utilise le bureau exclusivement à cette fin, il peut l'établir dans sa maison et déduire à cet égard une proportion raisonnable des frais de sa résidence. Dans le cas d'une résidence de huit pièces où le bureau occuperait une pièce moyenne, la somme déductible équivaudrait au huitième de tous les frais afférents à la résidence. Les charges pour les bureaux à domicile seront permises seulement jusqu'à concurrence du revenu net du contribuable pour la période en provenance de l'entreprise et uniquement lorsque le bureau est la place principale d'affaires ou lorsqu'il est utilisé de façon ordinaire et continue pour rencontrer des clients ou des patients.

Lorsque le contribuable peut répondre à ces critères, les frais d'entretien du bureau peuvent comprendre une partie raisonnable des frais suivants: taxes foncières, réparations, décoration, assurances, chauffage, éclairage, eau, nettoyage et intérêts hypothécaires. L'allocation du coût en capital (l'amortissement) de la partie bureau de la maison est aussi déductible, mais il est recommandé, lorsqu'aucune modification importante n'a été apportée à la structure de la maison pour y établir le bureau, de ne pas le déduire pour les raisons suivantes:

a) l'allocation du coût en capital peut faire l'objet d'une récupération lors de la vente de la maison ou lors d'un changement d'usage lorsque sa valeur n'a pas diminué;

b) le contribuable qui réclame l'allocation du coût en capital peut réaliser un gain en capital imposable sur la partie utilisée comme bureau lorsqu'il vendra sa résidence ou la convertira à son usage personnel. La pleine exemption de l'impôt sur les gains en capital en vertu de la règle de la résidence principale sera maintenue lorsque le contribuable s'abstient de déduire l'allocation du coût en capital. (Voir IT-120R3, alinéas «35, 36 et 37»). Seulement une résidence pour chaque couple marié est admissible à l'exemption de la résidence principale quant aux gains accumulés après 1981.

Lorsque des modifications importantes ont été apportées à la structure de l'immeuble de sorte que son utilisation à des fins commerciales revêt un caractère plus considérable et permanent, la partie qui sert à l'entreprise peut faire l'objet d'un gain en capital possible en tant que résidence principale, peu importe qu'il y ait déduction ou non de l'allocation du coût en capital (IT-

sommes reçues durant une année provenant d'une des sources mentionnées dans le titre, ou de l'ensemble de celles-ci, sauf la première tranche de 500 $. *Toutefois, lorsqu'il dépense l'argent de sa bourse pour produire une oeuvre littéraire, dramatique, musicale ou artistique il peut, lors du calcul de la somme imposable, déduire à même cette bourse toutes les dépenses effectuées pour obtenir la bourse jusqu'à concurrence de la somme dépensée pour la production de cette oeuvre. Les dépenses admissibles ne comportent pas les dépenses personnelles de subsistance, les dépenses remboursées ou les sommes déductibles de l'impôt par ailleurs.* Lorsque le bénéficiaire reçoit 500 $ et plus deux années de suite, la déduction de 500 $ s'applique chaque année, soit une déduction totale de 1 000 $. Il peut donc être avantageux de demander à l'organisme payeur de verser ces allocations en deux années civiles et plus. Rappelons que les professeurs et les étudiants peuvent, dans certains cas, déduire les frais de déménagement et les frais de garde d'enfants de ce genre de revenu (articles 62 et 63 «347-356»).

Subventions de recherche et charges

Comme il est mentionné ci-haut, les bourses reçues dans une année ne donnent droit qu'à la déduction de 500 $ (alinéa 56 (1) (n) «312g» (IT-75R2, alinéa 1). Par contre, les sommes réputées être des subventions de recherche aux fins de l'impôt constituent un revenu dans la mesure où elles dépassent les charges de recherche déductibles (alinéa 56 (1) (o) «312h» et la déduction de 500 $ ne s'applique pas dans ce cas-ci. Les frais personnels ou de subsistance tels que les repas ou le logement ne sont pas déductibles, à l'exception des frais de déplacement, y compris les repas et le logement, défrayés pendant que le chercheur poursuivait ses travaux hors de son lieu ordinaire de résidence.

Revenu Canada (Impôt) a maintenant indiqué ce qui peut être considéré comme une subvention de recherche. Lorsque l'objet premier de la subvention est de permettre au bénéficiaire de poursuivre ses études ou sa formation, la subvention est réputée être une bourse et les charges ne sont pas déductibles. Lorsque, d'autre part, l'objet premier est de permettre au bénéficiaire d'effectuer des recherches au profit d'un projet original, la subvention est réputée être une subvention de recherche. Le Bulletin IT-75R2 stipule également, lorsqu'il y a double objectif, que la subvention soit traitée comme une subvention de recherche, lorsque l'objectif premier est la recherche (comme il est expliqué auparavant). Lorsqu'il est difficile d'établir un objectif premier, Revenu Canada (Impôt) aura pour politique de laisser établir la fin première de la subvention par l'organisme subventionnaire: l'université.

Le chercheur peut déduire ses frais de déplacement a) entre son domicile et le lieu où il séjourne temporairement durant ses travaux de recherche, b) d'un lieu temporaire à un autre et c) à l'occasion de voyages extérieurs reliés à ses travaux (IT-75R2, alinéa 29). Selon Revenu Canada, les frais de voyage du conjoint et des personnes à charge du chercheur ne peuvent se déduire d'une subvention de recherche. Bien que la Cour fédérale de l'impôt n'ait pas tranché la question de façon définitive, Revenu Canada a cotisé à nouveau un certain nombre de contribuables auxquels il a refusé ces déductions. L'ACPU continue d'exercer des pressions auprès du gouvernement afin qu'il autorise la déduction, en tant que frais de recherche, des frais de voyage du conjoint et des personnes à charge.

Ceux qui sont en congé sabbatique au Canada devraient s'enquérir de leur droit possible de déduire les frais de déplacement et de garde d'enfants. Les frais d'hôtel déboursés pendant la recherche d'un logement permanent, de même que toutes les autres charges directement liées aux travaux, telles que les frais d'assistanee à la reeherche, de dactylographie, de photocopie, de rédaction et de publication de rapports et tous les autres frais pertinents autre que d'ordre personnel ou de subsistance peuvent être déductibles. Les dépenses de nature capitale sont déductibles (IT-75R2, Alinéa 31).

Il n'est pas nécessaire de présenter les reçus pour les frais de recherche avec la déclaration. Le ministère, eependant, peut exiger des preuves à n'importe quel moment; le chercheur devrait donc tenir une comptabilité de toutes ses charges admissibles et, lorsque eela est possible, garder les pièees justificatives.

Les charges effectuées au cours de l'année qui précède ou qui suit le paiement de la subvention peuvent être déductibles. Font exception, les charges survenant l'année antérieure à la réeeption de la subvention et eneourues avant de reeevoir l'avis de l'attribution de eelle-ci (IT-75R2, Alinéa 30).

Bien que les frais de recherche admissibles peuvent se déduire d'une subvention de recherche, ils ne sont pas déductibles, soit du salaire reçu durant un congé sabbatique soit d'une bourse de recherche, sauf, bien entendu, lorsque la bourse est réputée être une subvention de recherche. Ainsi, par exemple, une bourse de recherche doctorale du Conseil des Arts du Canada n'est pas considérée comme une subvention de recherche et ne bénéficie que de la déduction de 500 $, lors de toute année d'imposition peu importe les frais de recherche réellement engagés. Aueune partie de ces frais ne peut se déduire non plus du salaire reçu durant un eongé sabbatique.

Nonobstant ee qui précède, le professeur peut éviter une eotisation de l'impôt sur le revenu quant aux fonds utilisés pour payer ses frais de recherehe en demandant à son université une subvention de recherche au lieu d'une partie ou de la totalité de son salaire. Seule la somme dépassant les frais de recherehe admissibles sera imposée. Cette pratique est approuvée par Revenu Canada et toutes les universités connaissent le procédé à suivre, lequel devrait intervenir avant le commencement du congé sabbatique. (Voir "Congés sabbatiques", ei-après).

Le bénéficiaire à la fois d'une bourse de perfectionnement et d'une subvention de recherche peut déduire 500 $ (ou 1 000 $ lorsque les versements portent sur deux années civiles) de sa bourse, ainsi que l'ensemble des frais de recherche de sa subvention.

CONGÉS SABBATIQUES

Il ne sera question, dans la présente section du Guide, que des dispositions fiscales canadiennes touchant les allocations de congés sabbatiques. Un professeur qui prend un congé sabbatique ou autre congé dans un pays étranger doit tenir compte des dispositions fiscales du pays étranger de même que celles du Canada. Les sections suivantes du Guide traitent de certains problèmes liés aux impôts étrangers.

Résidence

Un résident Canadien est assujetti à l'impôt eanadien sur son revenu mondial. Un non-résident est assujetti uniquement à l'impôt sur eertains revenus de sources canadiennes. La question de savoir si vous êtes un résident du Canada ou non est donc importante pour les fins fiscales.

Revenu Canada (Impôt) a publié le Bulletin IT-221R2 qui traite de la résidence. En vertu du Bulletin IT-221R2 le professeur absent du Canada durant moins de deux ans est réputé avoir conservé sa résidence canadienne pendant son séjour à l'étranger, sauf lorsqu'il peut clairement établir qu'il a rompu tous liens de résidence en quittant le Canada et que rien n'indique qu'il prévoyait, à son départ du Canada, y revenir (c'est-à-dire, du fait d'un contrat d'emploi). Selon le Bulletin IT-221R2, les liens de résidence principaux d'une personne sont son logement, son eonjoint et les personnes à sa charge, ses biens personnels et ses liens sociaux.

Logement — "Un particulier qui quitte le Canada, mais qui s'assure qu'un logement au Canada, habitable toute l'année, demeure prêt à être occupé par lui, en l'entretenant (qu'il soit vacant ou non), en le louant à une personne qui a des liens de dépendance avec lui ou en le louant à une personne qui n'a pas de liens de dépendance avec lui, avec le droit de résilier le bail dans un délai très court (moins de trois mois), sera généralement considéré comme n'avoir pas rompu ses liens de résidence avec le Canada."

Conjoint et personnes à charge — "Lorsqu'une personne mariée quitte le Canada, mais laisse son conjoint ou des personnes à charge au Canada, on considérera, règle générale, que cette personne est demeurée résidente du Canada au cours de son absence."

Biens personnels et liens sociaux — "Une personne qui quitte le Canada et devient non-résidente ne conservera pas de liens de résidence avec le Canada après son départ, sous forme de biens personnels (p.ex., mobilier, vêtements, automobile, comptes en banque, cartes de crédit, etc.) ou de liens sociaux (p.ex., affiliation à des associations en tant que résident, etc)."

Autres liens de résidence — D'autres liens qui peuvent également valoir sont le maintien:

a) de la protection de l'assurance-hospitalisation ou de l'assurance-maladie provinciale;
b) d'une résidence saisonnière au Canada;
e) de l'affiliation à des associations professionnelles ou autres au Canada (sur la même base qu'un résident); et
d) des paiements d'allocations familiales.

Exemption liée à un emploi outre-mer

Les employés d'employeurs canadiens qui travaillent outremer pendant plus de six mois consécutifs peuvent être partiellement exonérés de l'impôt (article 122.3). Au fédéral, depuis 1984, la rémunération gagnée à l'étranger donne lieu à un crédit d'impôt égal à 80% de l'impôt autrement payable. Ce crédit s'applique sur une rémunération annuelle ne dépassant pas 80 000 $ ou une proportion de eette somme lorsque la période de l'emploi est inférieure à un an. Cela s'applique aux personnes employées dans des travaux de construction, d'installation, d'agriculture, de génie, d'exploration de pétrole ou d'autres ressources semblables ou d'autres activités preserites. Sous réserve de la publication des règlements indiquant ces activités prescrites, les professeurs employés par une université et travaillant à l'étranger semblent ne pas bénéficier de cette disposition. Aux fins de l'impôt sur le revenu du Québec, le contribuable admissible est totalement exempté de l'impôt après un séjour d'un an à l'étranger. Lorsque le séjour est inférieur à un an, il y a déduction proportionnelle au nombre de mois complets travaillés à l'étranger.

Frais de recherche durant un congé sabbatique

Le professeur d'université qui projette d'effeetuer des recherches durant un congé sabbatique devrait organiser ses affaires de façon à éviter de payer un impôt sur les sommes utilisées pour payer ses frais de recherche. Ces dispositions se rattachent au statut résidentiel établi par les directives du Bulletin IT-221R2 expliquées auparavant.

Congés sabbatiques — Résidents du Canada — Si le professeur en eongé sabbatique demeure un résident du Canada aux fins fiscales, il n'est pas important qu'il demeure au Canada ou qu'il émigre temporairement. Dans les deux cas, il est imposé au Canada sur son revenu mondial. Lorsqu'il doit payer un impôt étranger sur une partie de ce revenu, le Canada accorde normalement un crédit d'impôt étranger à l'égard de l'ensemble ou d'une partie de cet impôt. Comme il est signalé sous le titre "Subventions de perfectionnement" ei-dessus, le professeur peut déduire les frais admissibles des subventions de recherche seulement, et non du revenu provenant d'un emploi. Il devrait donc veiller à recevoir assez de revenu sabbatique sous la forme de subventions de perfeetionnement pour couvrir ses frais de reeherche.

Congés sabbatiques — Non-résidents du Canada — Les non-résidents sont assujettis à l'impôt canadien seulement sur le revenu provenant de sources canadiennes. Les trois catégories principales de revenus de sources canadiennes de la plupart des professeurs sont: a) les salaires sabbatiques, le revenu d'affaires ou professionnel, les subventions de recherche, les bourses de perfectionnement, les allocations familiales, etc.; b) le revenu de placement; et c) le revenu locatif. Le contribuable doit produire une déelaration d'impôt sur le revenu des particuliers à l'égard du revenu compris dans la catégorie a) ci-dessus (IT-75R2, alinéa 35). Les non-résidents ont droit à des crédits d'impôt personnels uniquement lorsque l'ensemble de leur revenu de toutes sources gagné durant l'année provient surtout d'un emploi exercé au Canada, d'une entreprise exploitée au Canada ou d'une bourse d'études ou de subventions de recherche canadiennes. Il peut aussi déduire certains autres crédits tels les crédits pour frais médicaux et d'autres crédits de certaines autres catégories de revenus tels qu'ils ont été précisés auparavant, article 115). Le sous-alinéa 115 (2) (e) (i), eependant, prévoit une exemption dans certains cas lorsque le revenu de provenance canadienne tiré d'une charge ou d'un emploi est reçu par un contribuable devenu antérieurement non-résident du Canada lorsque:

a) le travail s'accomplit en dehors du Canada; et
b) le revenu est assujetti à l'impôt sur le revenu ou les bénéfices dans un autre pays ou se rattache à la vente de biens, ou à la négociation de contrats intervenant dans le cadre normal d'une entreprise exploitée par l'employeur. Le traitement fiscal du revenu de placement et locatif b) et c) ci-dessus des non-résidents est indiqué ci-après. Les subventions de perfectionnement et les autres revenus de sources étrangères ne sont pas imposables au Canada et il n'est donc pas nécessaire de prendre des dispositions pour éviter de payer l'impôt canadien sur ces revenus.

Congés pris à l'étranger

Il arrive qu'un professeur accepte une mission d'enseignement ou autre à l'étranger, dans des conditions où la plus grande partie de son revenu lui vient de sources étrangères. Lorsque le professeur conserve sa résidence au Canada aux fins de l'impôt, il doit payer l'impôt sur ses revenus de source étrangère. Lorsqu'il obtient le statut de non-résident, il n'est imposable au Canada que sur ses revenus de sources canadiennes. Son revenu mondial peut, eependant, devenir imposable en partie ou en totalité dans son nouveau pays de résidence.

Avant de sauter aux conclusions quant aux avantages et désavantages du statut de non-résident, le contribuable doit examiner le régime fiscal auquel il serait assujetti à l'étranger aussi bien qu'au Canada. Le résident du Canada a droit à un crédit à l'égard des impôts payés à l'étranger. Le crédit généralement est le moindre de l'impôt étranger payé et de l'impôt sur le revenu canadien autrement applicable au revenu étranger. Cette déduction n'est permise qu'aux résidents du Canada et n'est pas accessible au non-résident imposé selon l'article 115 «1087-1094».

Le contribuable qui songe à renoncer temporairement à sa résidence canadienne devrait examiner son droit à un crédit d'impôt à l'égard de l'impôt sur le revenu canadien en vertu des lois fiscales de son nouveau pays de résidence. La question ne se pose que lorsque le pays étranger impose les professeurs étrangers.

Dans certains cas, un congé pris à l'étranger est financé par une subvention d'une fondation située à l'étranger. Les fonds peuvent être acheminés par une université canadienne et servent à défrayer les coûts de déplacement et à maintenir le salaire du professeur. Lorsque le professeur obtient le statut de non-résident, la "provenance" des fonds servant à payer son salaire est déterminante. Lorsque les subventions lui sont versées directement par une fondation étrangère, elles ne sont certainement pas imposables au Canada. D'après Revenu Canada, d'autre part, ces subventions constituent un revenu imposable lorsqu'elles sont accordées par l'entremise d'une université canadienne.

REVENU TIRÉ D'UNE ENTREPRISE

De nombreux professeurs travaillent à titre d'entrepreneurs autonomes pour une université ou pour d'autres institutions en vertu d'un eontrat d'entreprise qui n'est pas un eontrat d'emploi; le revenu gagné n'est pas un revenu tiré d'un emploi. Outre son salaire ordinaire, le professeur peut tirer des revenus de droits d'auteur, de eonsultations, de cours, d'émission de radio ou de télévision; ces divers revenus sont ordinairement réputés être des revenus provenant d'une entreprise ou d'une profession. Lorsqu'il établit son revenu imposable, le professeur peut déduire de ces revenus les dépenses admissibles.

Ces particuliers voudront bien avoir une bonne eonnaissance des règles de la TPS qui pourraient s'appliquer à leurs aetivités d'entreprise.

La taxe est assumée par le consommateur en dernière instance bien qu'elle soit répartie en plusieurs étapes. Généralement, toute organisation offrant un bien ou service impute la TPS sur les biens et services qu'elle vend et elle réelame un erédit de taxe pour intrants. Celle-ci remet au gouvernement uniquement la différence nette.

Une entreprise produisant des ventes imposables inférieures à 30 000 $ a le choix de s'inscrire ou non. L'avantage principal de l'enregistrement est la possibilité de réclamer un crédit ou un remboursement pour la TPS sur les biens et services utilisés dans l'entreprise. Bien que le commerçant, lorsqu'il est inscrit, doive également ajouter la TPS sur ses ventes, cela ne devrait pas comporter d'inconvénient lorsque les ventes sont effeetuées à une autre entité inscrite qui a le droit de recevoir un crédit pour la taxe imputée.

Le principal désavantage de l'enregistrement provient des registres à tenir et des déclarations à faire parvenir à intervalles réguliers, au gouvernement, ce qui peut s'avérer onéreux en main-d'oeuvre et en honoraires professionnels.

Le Québec a décidé d'harmoniser sa taxe de vente provinciale avee la TPS fédérale. Le 1er juillet 1992, le Québec a imposé une taxe de vente provineiale (TVQ) de 8% sur les biens et 4% sur les services. Cette taxe s'ajoutera à la TPS fédérale de 7%, soit des taux eombinés de 11,28% et 15,56% respectivement.

Toutes les leçons de musique, sans égard au niveau d'enseignement, sont réputées être des "services d'enseignement" et elles sont par conséquent exonérées de la TPS. Les cours d'appoint sont aussi exonérés de la taxe en tant que "service d'enseignement" tant que ces cours d'appoint découlent d'un programme scolaire. Lorsqu'il en est autrement, on doit ajouter la TPS. Tous les livres sont assujettis à la TPS, nonob-

s'ils sont acquittés au Canada. (Voir Résidence, ci-après, et voir la brochure Frais de garde d'enfants de Rev. Can. Imp.).

Une décision intéressante a été publiée en 1989 par la Cour fédérale, Division de première instance. La contribuable, Mme E. C. Symes, réclamait en tant que dépenses d'affaires les coûts d'une gouvernante qu'elle employait pour la garde de ses enfants alors qu'elle dirigeait sa pratique du droit. Revenu Canada a prétendu qu'il s'agissait de dépenses personnelles non déboursées dans le but de gagner un revenu et que celles-ci devraient être assujetties aux limites prescrites sur les frais personnels de garde d'enfant. La cour a statué en faveur de la contribuable. La couronne a porté cette décision en appel. Le 19 juin 1991, la Cour d'appel fédérale a reçu l'appel de la Couronne et refusé les frais de gouvernante en tant que dépense d'affaires. Cette cause *a été portée en appel à la Cour suprême du Canada.*

i) Auto-financement des congés

Un nouveau règlement 6801 a été publié le 4 février 1988 permettant d'exempter certains congés régissant les ententes d'échelonnement de traitement telles qu'elles sont définies à l'alinéa (1) du paragraphe 248(1) de la Loi. Essentiellement, les nouveaux règlements prévoient que, pour qu'une entente soit permise en tant que congé d'absence admissible et non considérée comme une entente d'échelonnement de traitement, elle doit être écrite et doit prévoir: (1) qu'une somme inférieure à 33 1/3 pour cent du salaire de l'employé peut être reportée; (2) que le but du report est de permettre à l'employé de financer un congé d'absence supérieur à 6 mois commençant au plus tard 6 ans après la date du report; (3) qu'au cours de toute la période d'absence l'employé *ne doit pas recevoir de salaire de son employeur soit directement, soit indirectement* (L'employé au cours de la durée du congé peut continuer à recevoir des avantages sociaux raisonnables); et (4) que l'employé doit retourner auprès de son employeur après la période d'absence pour une durée non moindre que la durée du congé. Les cotisations au régime doivent être placées en fiducie pour l'employé et l'intérêt sur ces sommes est imposé dans les mains de l'employé l'année où il est gagné.

j) Régime d'épargne-actions (RÉA) (résidents du Québec seulement) Un particulier résidant au Québec le dernier jour de l'année d'imposition peut déduire de son revenu imposable, pour les fins de l'impôt du Québec seulement, le coût rajusté des actions admissibles ou des titres convertibles achetés durant l'année pour un régime d'épargne-actions (RÉA). La déduction permise est généralement le moindre du coût rajusté des actions et des titres convertibles ou 10% du revenu total. Une caractéristique particulièrement intéressante est qu'il y a une économie permanente d'impôt lorsque les actions ou les titres sont conservés au moins deux ans dans ce régime. Les actions ou les titres sont admissibles lorsqu'ils répondent à certaines caractéristiques et lorsqu'ils sont émis par certaines sociétés admissibles. Les certificats d'actions ou les titres doivent être remis directement à un courtier qui en aura la garde. Enfin, certaines aetions sont admissibles à une déduetion de 100% de leur prix d'achat, ecrtaines autres, à une déduction de 75% et d'autres encore (de grandes sociétés), à une déduction de 50%. Les titres convertibles donnent lieu à une déduction de 50% du coût lorsque la corporation est en croissance (moins de 250 million $) et de 25% lorsque la corporation est de taille moyenne.

k) **Cotisations à un régime enregistré d'épargne-retraite (REÉR) —** Cette matière fait l'objet d'un renvoi distinct à l'index, vu l'intérêt qu'il suscite chez plusieurs. Ainsi qu'il a été mentionné auparavant, la législation sur la réforme des pensions attendue depuis longtemps a reçu la Sanction royale le 27 juin 1990. Ci-après on retrouve des commentaires quant à sa mise en application lors de 1991 et des années ultérieures. Les déductions permises réduisent le revenu net.

Après 1990, il y a augmentation des limites ainsi qu'il apparaît sous la rubrique Réforme des pensions: pour 1991 à 11 500 $; pour 1992 à 12 500 $; *pour 1993 à 12 500 $; pour 1994 à 13 500 $; pour 1995 à 14 500 $; pour 1996 à 15 500$ et ultérieurement la limite sera indexée en fonction de l'inflation.* Après 1990, la limite de 20% fut réduite à 18% du revenu gagné. Ces limites sont réduites par un "facteur d'équivalence" dans le cas des participants à un régime de pension agréé. Ce facteur est calculé en fonction de l'année précédente. Les employeurs doivent déclarer à Revenu Canada le facteur d'équivalence de chaque employé. Le ministère avise alors le contribuable de la limite du REÉR qui s'applique dans son cas.

A compter de 1991, la somme admissible qui dépasse la somme réellement cotisée à un REÉR par un particulier peut être reportée afin d'augmenter la limite annuelle d'un particulier pour l'avenir jusqu'à concurrence de sept ans. (Prière de consulter les commentaires supplémentaires sur la réforme des pensions à la suite de cette section sur les REÉR).

Vous pouvez cotiser à un régime au nom de votre conjoint(e) jusqu'à concurrenee du même maximum plutôt que de cotiser au vôtre. Vous pouvez en tirer des avantages lorsque le revenu de votre conjoint(e) est inférieur au vôtre au moment du retrait des fonds. Lorsque votre conjoint(e) retire de son REÉR des fonds versés par vous pour une raison autre que l'acquisition d'une rente viagère, les contributions que vous avez faites dans les deux années précédentes sont imposables dans votre revenu et non dans celui de votre conjoint(e). (Une mesure provisoire décrite ci-après à la rubrique Réforme des pensions permet à un particulier de contribuer en plus jusqu'à 6 000 $ par année au REÉR du conjoint lorsqu'il reçoit une somme d'un régime de pensions) (alinéas 146 (8.3), (8.5), (8.6), et (8.7) «931.1, 931.3, 931.4, 931.5»). Les intérêts payés sur les fonds empruntés après le 12 novembre 1981 pour cotiser à un régime de pension agréé (RPA) et à un régime enregistré d'épargne-retraite (REÉR) ne sont pas déductibles.

Lorsqu'un particulier a reçu une allocation de retraite (y compris une allocation pour perte d'emploi) il peut en transférer une partie à son REÉR tout en se conformant aux limites mentionnées à la rubrique "Avantages sociaux".

Le contribuable peut transférer sans payer d'impôt des fonds de son régime enregistré d'épargne-retraite au régime enregistré d'épargne-retraite de son conjoint ou ex-conjoint dont il vit séparé lorsqu'un tribunal ordonne de partager le régime entre les conjoints pendant le mariage ou après la rupture de celui-ci.

Avant le 31 décembre de l'année de vos 71 ans, vous devez prendre une décision quant aux sommes accumulées dans ce régime.

Vous avez le choix de retirer les fonds et payer immédiatement l'impôt sur ces fonds, ou convertir votre REÉR en choisissant une des options ou une combinaison des options suivantes:
— une rente viagère,
— une rente à terme fixe, ou
— un régime, appelé fonds enregistré de revenu de retraite (FERR), qui vous versera des paiements chaque année.

Les règles qui régissent les retraits à même les FERR changent à compter du début de 1993. Cela aura pour effet d'accroître la proportion de tous les éléments d'actif d'un FERR qui doivent être versés en tant que revenu du FERR entre les âges de 71 et 77 ans; après 78 ans, le pourcentage minimum des versements est abaissé. Pour les FERR établis avant 1993 on a le choix de conserver les pourcentages actuels (moindres) de versements jusqu'à 77 ans. Ultérieurement, tous les FERR, nonobstant l'année de leur établissement, seront assujettis aux mêmes règles quant au pourcentage des versements. Les règles préalables à 1993 exigeaient que 100% de tous les éléments d'actif soient versés à l'âge de 90 ans. Les nouvelles règles ne font état d'aucune limite.

En plus des rentes ou des FERR, il y a des changements en cours qui permettront éventuellement à un contribuable de retarder l'achat d'une rente jusqu'à 80 ans, tout en lui donnant le loïsir de retirer une fraction du capital à chaque année. Ces fonds de revenu à vie sont conçus en tant que solution de rechange aux rentes viagères, ce qui permet à un détenteur de fonds de revenu à vie de gérer son argent après l'avoir retiré d'un REÉR. Le Québec permet déjà les FRAV et l'Ontario met la dernière main à son propre régime, qui sera différent de celui du Québec vu qu'on exigera avant l'achat le consentement par écrit du conjoint. En Ontario le FRAV doit être inscrit auprès de Revenu Canada; au Québec, il doit être inscrit auprès de Revenu Canada et Revenu Québec. À l'heure actuelle, l'Alberta, la Saskatchewan, le Manitoba et la Nouvelle-Écosse s'affairent à mettre en place des Fonds de revenu à vie.

Les particuliers ont le droit d'avoir plus d'un FERR. En outre, il est maintenant permis de retirer d'un FERR une somme supérieure à celle prescrite actuellement dans une année. Il est également possible d'effectuer des retraits n'importe quand après l'acquisition du FERR.

Réforme des pensions

Essentiellement, la réforme votée le 27 juin 1990 a pour but d'augmenter les limites de l'aide fiscale à tous les genres de régimes de pension. Cette réforme permet aussi une plus grande intégration entre les bénéfices d'une pension reçue en vertu d'un régime souscrit par un employeur et le REÉR d'un particulier. Afin d'accomplir ceci, le calcul d'un facteur d'équivalence (FE) est nécessaire. Ce facteur d'équivalence est fondé, soit sur le total des cotisations (à la fois de l'employeur et de l'employé) dans le cas d'un régime à cotisations définies, soit selon le niveau de prestations acquises dans le cas d'un régime à prestations définies. Le calcul proprement dit est fait par le gouvernement fédéral à même les renseignements présentés par l'employeur. Le contribuable reçoit avec son avis de cotisation l'information indiquant la somme admissible à un REÉR (c-à-d.,combien le contribuable peut verser à son REÉR).

Afin d'assurer une certaine égalité, même les personnes qui participent à un régime à prestations définies qui ont droit au maximum des prestations pourront souscrire jusqu'à 1 000 $ dans un REÉR.

Également, les contribuables peuvent reporter sur sept ans les droits inutilisés de cotisations à un REÉR. Ceci signifie qu'un partieulier qui n'a pas les fonds nécessaires pour contribuer à un REÉR lors d'une année donnée ne perdra pas cette aide fiscale comme cela avait lieu en vertu de l'ancien système. Par ailleurs, le contribuable peut contribuer au cours d'une année (conformément à la limite) et il peut réclamer la déduction un an plus tard lorsque, par exemple, son revenu est imposé à un taux supérieur. En plus, une disposition nouvelle permet à un particulier de contribuer jusqu'à concurrence de 8 000 $ en sus de ses limites et bien qu'il ne bénéficie d'aucune déduction d'impôt l'intérêt qui s'accumule sur la contribution n'est pas imposé. Cependant, ce maximum global de 8 000 $ est prévu pour prévenir que les calculs en vertu des nouvelles règles régissant l'intégration des cotisations aux régimes de pensions agréés et les REÉR entraînent que le contribuable dépasse ses limites de REÉR. Au-delà de cet excédent, la loi impose une pénalité de 1% par mois sur les cotisations excédentaires. Plusieurs conseillers ne recommandent pas de verser volontairement cette somme de 8 000 $ qui est non déductible.

Quant aux seuils maximum de contribution révisés lors du budget de février 1992, voici la nouvelle échelle:

Année	Limite d'un régime de pension agréé	Limite REÉR
1990 a)	3 500 $	7 500 $ b)
1991	12 500	11 500 c)
1992	12 500	12 500
1993	13 500	12 500
1994	14 500	13 500
1995	15 500	14 500
1996	indexé	15 500

a) Pour 1990 la limite ne devait pas dépasser 20% du revenu gagné; après cette date la limite est de 18% du revenu gagné. Depuis 1990, le revenu gagné exclut le revenu de pensions. *Toutefois à partir de 1991, le revenu gagné comprend les prestations d'invalidité versées en vertu du RPC et du RRQ.*

b) Cette limite est réduite à 3 500 $ moins les contributions de l'employé pour ceux qui ont droit à des bénéfices en vertu d'un régime de pension ou d'un régime de participation différée aux bénéfices (RPDB) lorsqu'une contribution a été effectuée au cours de l'année. La disposition spéciale de transfert jusqu'à concurrence de 6 000 $ du revenu de pensions à un REÉR au nom du conjoint est permise de 1989 à 1994.

c) La limite pour 1991 et les années ultérieures est diminuée par le facteur d'équivalence (FE) à l'égard de l'année précédente. Le report des droits inutilisés d'un REÉR à une année ultérieure s'appliquera pour la première fois en 1991.

d) Du 29 février 1992 au 1er mars 1993, les détenteurs de REÉR ont le loïsir d'emprunter sans être imposé jusqu'à 20 000 $ des fonds mêmes de leur REÉR pour acheter une résidence principale avant le 1er octobre 1993. Les couples (y compris les conjoints en droit coutumier) peuvent retirer jusqu'à 20 000 $ chacun pour une résidence de propriété en commun, lorsque cette résidence n'appartenait pas auparavant à l'un on l'autre des époux. Un contribuable peut placer des fonds dans son REÉR et ensuite les emprunter pour l'acquisition d'une maison; la règle permet uniquement au contribuable de réclamer une déduction au titre du REÉR pour les contributions supérieures aux retraits en vertu de ce régime. Les sommes retirées sont remboursables avec intérêt en versements échelonnés d'une durée de 15 ans, le premier remboursement au REÉR étant échu dès le 31 décembre 1994. Dans son énoncé économique du 2 décembre 1992, le gouvernement fédéral a décidé de prolonger d'un an le programme d'accession à la propriété.

BOURSES ET SUBVENTIONS

Bourses d'études, de perfectionnement, d'entretien et prix

La Loi de l'impôt sur le revenu ne définit pas les expressions bourses de perfectionnement, bourses d'entretien, bourses d'études, prix et subventions de recherche. Cependant, le Bulletin d'interprétation IT-75R2 renferme la description de ces allocations par le ministère et en indique le traitement fiscal. Le nom donné à une subvention particulière n'indique pas nécessairement sa vraie nature. Dans certains cas, par exemple, une allocation appelée bourse de perfectionnement peut se classer comme subvention de recherche aux fins de l'impôt (IT-75R2, Alinéa 17).

L'alinéa 56 (1) (n) «312g» exige d'ajouter au revenu toutes les

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forme d'allocation du coût en capital (amortissement), selon les dispositions de la Loi.

Dans la cause Bart de 1991 en Cour fédérale de l'impôt, le contribuable, un professeur en administration des affaires, a conclu une entente avec une université pour enseigner un cours et il a considéré les honoraires gagnés et les dépenses engagées comme ceux de son entreprise d'expert-conseil. Lorsqu'elle a décidé qu'il était en réalité un employé et qu'il avait conclu un contrat de service et non un contrat d'entreprise (employé à son compte), la cour a pris note que la preuve la plus tangible était le contrat d'emploi lui-même et elle a noté que la lettre de nomination en provenance de l'université était adressée au contribuable personnellement et non à l'entreprise.

REVENU TIRÉ D'UN EMPLOI

Le salaire reçu par le professeur en compensation pour ses fonctions professorales et administratives est normalement considéré comme un revenu tiré d'un emploi. À ceci doivent s'ajouter les avantages sociaux qui représentent une rémunération supplémentaire tirée d'un emploi. En général, ces avantages ne sont pas des rémunérations en argent.

Le Bulletin d'interprétation IT-470 R énumère les avantages sociaux les plus fréquents en distinguant les avantages imposables et non imposables provenant d'un emploi.

Avantages sociaux compris dans le revenu

Voici des exemples d'avantages sociaux qui doivent être ajoutés au revenu d'un emploi:

a) les primes versées par une université à l'employé ou pour son compte à des régimes provinciaux d'assurance-hospitalisation ou d'assurance-maladie, sauf la partie obligatoire que l'employeur doit verser en vertu des régimes;

b) les allocations pour frais personnels ou de subsistance reçues de l'employeur;

c) la valeur de l'avantage provenant de l'utilisation personnelle par l'employé d'une automobile appartenant à l'employeur ou louée par lui. Les frais pour droit d'usage d'une automobile sont de 2% par mois sur le coût d'origine dans le cas des automobiles appartenant à l'employeur et de 2/3 du coût de location annuel pour les automobiles louées par ce dernier. Une certaine réduction peut être autorisée lorsque l'utilisation personnelle est inférieure à 12 000 kilomètres chaque année et l'utilisation pour affaires est supérieure à 90%. La portion personnelle des frais d'utilisation est un avantage calculé en sus d'après le nombre de kilomètres d'utilisation personnelle sur le total des frais d'utilisation réels engagés par votre employeur pour l'automobile.

d) les indemnités reçues pour perte de salaire à même un régime d'assurance-maladie ou invalidité auquel l'université contribue. L'avantage provenant d'un régime de ce genre ne sera pas ajouté au revenu lorsque votre employeur n'a pas contribué de cotisations au régime. (Consulter le Bulletin IT-428 pour de plus amples détails);

e) la partie d'une prime payée par l'université pour une assurance collective temporaire sur la vie dépassant 25 000 $;

f) l'intérêt réputé sur des prêts sans intérêt ou à faible taux d'intérêt consentis par l'employeur à un employé dans certaines circonstances. Lorsqu'un employé déménage dans une nouvelle résidence qui le rapproche d'au moins 40 kilomètres de son nouveau lieu de travail, l'avantage est réduit. L'employé qui obtient ce genre de prêt dit prêt à la réinstallation peut bénéficier, pour une période maximum de 5 ans, d'une déduction dans le calcul de son revenu imposable. La déduction correspond à l'avantage que l'employé aurait reçu s'il avait bénéficié d'un prêt de 25 000 $ sans intérêt.

g) la remise de frais de scolarité assurée par une maison d'enseignement à ses employés (sauf lorsque l'employé a suivi le cours au profit de son employeur), ou leur conjoint et leurs enfants.

h) les indemnités de cessation d'emploi et les sommes reçues en dommages-intérêts pour renvoi injustifié sont pleinement imposables l'année où elles sont reçues. Cependant, une partie peut être versée à titre de paiement forfaitaire à un REER ou à un régime de pension agréé (RPA) comme il suit:

(i) 2 000 $ pour chaque année d'emploi du contribuable auprès de son employeur ou un groupe apparenté; plus

(ii) 1 500 $ pour chaque année d'emploi antérieure à 1989 pour laquelle la cotisation de l'employeur à son régime de pension agréé (RPA) n'était pas acquise lors de la retraite.

Ces virements doivent être faits l'année de réception de la somme ou dans les 60 jours après la fin de l'année.

Avantages sociaux exclus du revenu

Voici des exemples d'avantages sociaux non imposables:

a) le transport, lorsque l'employeur juge avantageux de fournir des véhicules pour transporter ses employés à partir de certains points de rassemblement jusqu'au lieu d'emploi où, pour des raisons de sécurité ou autres, il est interdit ou peu pratique de se rendre au moyen de véhicules publics ou privés;

b) le coût de la prestation pour un employeur d'installations récréatives au bénéfice des employés, à titre gratuit ou moyennant un prix nominal lorsque ces services sont offerts à l'ensemble des employés;

c) les cotisations de l'employeur à un régime de groupe privé de soins supplémentaires, y compris les soins dentaires, établi au bénéfice des employés, ainsi que la valeur des prestations reçues du régime;

d) les frais de déménagement payés ou remboursés à l'employé dans certaines circonstances réglementaires;

e) la valeur du stationnement gratuit assuré aux employés;

f) le remboursement des frais d'assistance à un congrès lorsque l'employeur demande à l'employé d'y assister dans le cadre de son emploi;

g) les cotisations de l'employeur à un régime d'assurance-salaire pour le compte des employés. Les indemnités reçues d'un tel régime ne sont pas imposables lorsque l'employé a été seul à contribuer au régime. En plus, il y a des exemptions pour des versements à des régimes qui existaient en 1971 et pour des événements qui ont provoqué des maladies ou des infirmités avant 1974.

h) les laissez-passer de transport, sauf ceux des lignes aériennes lorsque la place a été confirmée.

i) Certains services de conseils aux employés dans les domaines de la santé, de la cessation d'emploi ou de la retraite.

Déductions du revenu tiré d'un emploi

L'article 8 «59-79» énumère les charges déductibles du revenu. Le paragraphe 8 (2) «59» stipule qu'aucune autre déduction n'est permise à l'exception de celles autorisées par l'article 8. Avec la réforme fiscale, les déductions pour l'A.-C. et le R.P.C. «R.R.Q.» ont été remplacées par des crédits de 25-28% (fédéral et provincial compris) des sommes versées. Ces crédits font partie de l'article 118 de la Loi de l'impôt sur le revenu. Au Québec, l'A.-C. et le R.P.C. «R.R.Q.» demeurent déductibles directement du revenu d'emploi. En général, toutes les charges raisonnables engagées pour gagner un revenu d'entreprise ou des honoraires professionnels sont déductibles aux fins de l'impôt sur le revenu, sauf les dépenses de capital, qui sont généralement amortissables.

Les charges qui peuvent se déduire du revenu d'un emploi comprennent les suivantes:

a) charges liées à un emploi — Au Québec seulement, un employé a le droit à une déduction égale à 6% de son revenu d'emploi jusqu'à un maximum de 750 $.

b) frais d'avocats — l'employé peut déduire les frais d'avocats qu'il a déboursés pour se faire payer son salaire par un employeur ou un ancien employeur (alinéa 8 (1) (b) «77»).

c) caisse d'échange de professeurs — le contribuable peut déduire les cotisations qu'il a versées au cours de l'année, jusqu'à concurrence de 250 $, à une caisse établie par l'Association canadienne d'éducation au bénéfice des enseignants des pays du Commonwealth en vertu d'un accord pour l'échange d'enseignants (alinéa 8 (1) (d) «79»).

d) frais de déplacement — déboursés par l'employé.

(i) qui doit ordinairement exercer les fonctions de sa charge à l'extérieur du lieu de l'entreprise de son employeur ou dans divers lieux, et

(ii) qui est tenu par contrat d'acquitter les frais de déplacement nécessités par l'exécution de ses fonctions et lorsqu'il n'a pas reçu une allocation pour frais de déplacement. L'employé doit présenter le formulaire T2200 signé <<TP64.3>>par l'employeur avec sa déclaration.

Des cas de cette nature pourraient surgir lorsque le professeur participe à un programme d'échange ou doit se déplacer entre deux campi de la même université ou du même employeur à ses frais (alinéa 8 (1) (h) «63»). Les frais de déplacement entre la résidence et le lieu de travail ne sont cependant pas déductibles. Lorsqu'un employé utilise son automobile dans le cadre de son emploi, il peut déduire les frais de déplacement incluant les frais d'intérêts et l'allocation de coût en capital (amortissement) de l'automobile. En 1988, les intérêts étaient limités à 250 $ par mois et le coût en capital maximum pour les fins du calcul de l'amortissement était de 20 000 $. Depuis le 1er septembre 1989 ces limites ont été portées chacunes à 300 $ et 24 000 $. (alinéa 8 (1) (j) «64»). (IT-272R) (Voir "Frais d'automobile" ci-après).

Les employés peuvent être admissibles à un crédit pour la TPS acquittée pour ces dépenses. Pour réclamer ce crédit le contribuable doit remplir le formulaire, GST370 <<Remboursement de la taxe sur les produits et services à l'intention des employés et des associés>>, et l'ajouter à sa déclaration.

e) cotisations et autres frais professionnels

(i) les cotisations aux associations professionnelles ne sont pas déductibles du revenu d'un emploi, sauf lorsque le paiement de la cotisation est nécessaire pour conserver un statut professionnel reconnu par la loi. Lorsque le statut professionnel est nécessaire pour gagner le revenu d'entreprise ou de profession, les cotisations sont déductibles (sous-alinéa 8 (1) (i) «68a»).

(ii)les cotisations à l'association de la faculté sont réputées être des cotisations syndicales et celles-ci sont déductibles du revenu tiré d'un emploi (sous-alinéa 8 (1) (i) (iv) «68 b»).

(iii)le loyer d'un bureau, le salaire d'un adjoint ou d'un suppléant et le coût des fournitures, lorsque ces charges doivent être assumées par l'employé en vertu de son contrat d'emploi (Alinéa 8 (1) (i); Sous-alinéas (ii) et (iii) «78»).

f) les cotisations à un régime de pension agréé effectuées en vertu des règles du régime. Dans le cas des régimes à prestations définies, les cotisations à l'égard des années avant 1990 au titre des services antérieurs pendant lesquelles le contribuable n'était pas un cotisant au régime de pension, peuvent être déduites jusqu'à concurrence de 3 500 $ chaque année. Pour les années de service avant 1990 durant lesquelles l'employé était un cotisant, le maximum 3 500 $ est réduit de toutes les cotisations faites lors de l'année en cours à son régime de pension agréé. Par exemple, en plus de la limite 1992 au REÉR, un employé en 1992 peut contribuer jusqu'à concurrenee de 3 500 $ à l'égard d'une année de service avant 1990 alors que l'employé n'avait pas versé de cotisation à un régime de prestations définies. Cette cotisation supplémentaire concerne uniquement un régime à prestations définies, et non un régime à cotisations définies ou un REÉR. Les cotisations non déduites pour les services antérieurs sont reportées indéfiniment, de telle sorte que si vous effectuez 3 500 $ par année en cotisations pour les services en cours, vous ne commencerez pas à déduire vos cotisations pour les services antérieurs avant votre retraite, et à ce moment vous pourrez les déduire à raison de 3 500 $ pour chaque année admissible. Toutefois, une exonération spéciale à l'endroit uniquement des enseignants fait en sorte que pour les années d'imposition finissant après 1990 et avant 1995, le contribuable peut verser une cotisation de 3 500 $ lors de l'année d'imposition à l'égard des années de services antérieurs même lorsqu'il ou elle contribue à un RPA au cours de l'année pertinente (voir Réforme des pensions pour de plus amples commentaires)

g) les frais de déménagement sont déductibles du revenu du nouvel emploi et seulement lorsque le contribuable s'est rapproché d'au moins 40 kilomètres de son nouveau lieu de travail. (Les tribunaux ont déterminé que cette distance doit être calculée en ligne droite et non pas par la route. Les frais peuvent comprendre: le voyage, le transport et l'entreposage des meubles, le logement temporaire et les repas, la résiliation d'un bail ou les frais de vente de l'ancienne résidence, les frais juridiques connexes à l'achat d'une nouvelle résidence et toutes taxes de cession ou d'enregistrement du titre de propriété de la nouvelle résidence, lorsque le contribuable et son conjoint ont vendu leur ancienne résidence à la suite de leur déménagement (alinéa 62 (3) «350»). Il existe une limite de 15 jours en ce qui a trait au logement et aux repas. (Voir la brochure "Frais de déménagement" de Rev. Can. Imp.,le communiqué spécial IT 178R2, IIMP 347-1 et le formulaire T1-M).

Lorsque les frais de déménagement dépassent le revenu gagné au nouveau lieu de travail, l'excédent peut être déduit l'année suivante à même le revenu du nouvel emploi.

Généralement, ne sont admissibles que les déniénagements au Canada; il existe, cependant, certaines exceptions dans le cas des étudiants.

Lorsque vous changez de résidence pour faire des études à plein temps dans une maison d'enseignement (au Canada ou à l'étranger), vous pouvez déduire les frais de déménagement de votre ancienne résidence à votre nouvelle résidence (dont l'une au moins doit se trouver au Canada) lorsque vous vous rapprochez d'au moins 40 kilomètres de la nouvelle maison d'enseignement. Ces frais ne peuvent se déduire que d'un revenu reçu sous forme d'aide financière (bourses d'études, bourses de perfectionnement, subventions de recherche et autres octrois semblables) et seulement lorsque ce revenu est inscrit dans votre déclaration d'impôt. *Toutefois, un revenu de ce genre peut comporter le revenu gagné dans la nouvelle ville, même lorsque le but premier du déménagement était d'ordre éducatif. Et lorsque l'étudiant est marié et que le conjoint obtient un emploi dans le nouveau centre, le conjoint peut réclamer les coûts de déménagement de la famille. Même lorsqu'il s'avère que le revenu du contribuable est si minime qu'il ne peut bénéficier de la déduction à l'égard des frais de déménagement, il doit tout de même tenir soigneusement un registre des coûts de déménagement vu que ces coûts réduisent le revenu net ou le revenu imposable, et plusieurs crédits fiscaux des provinces (et la prestation fiscale pour enfant) sont calculés en se fondant sur le revenu net ou le revenu imposable.*

Les étudiants qui quittent le Canada ou les étudiants étrangers qui viennent au Canada pour étudier dans des établissements d'enseignement postsecondaire peuvent déduire leurs frais de déménagement du revenu provenant de bourses d'études, de bourses de perfectionnement, de subventions de recherche, et autres octrois semblables.

Lorsque vous revenez au Canada après avoir été étudiant à plein temps à l'étranger afin d'y travailler ou d'exploiter une entreprise, vous ne pouvez déduire les frais de retour au Canada.

Quelques contribuables relocalisés font l'objet de contrats d'emploi qui comportent des versements forfaitaires en contrepartie de frais de logement plus élevés au nouvel endroit. Un cause intéressante à été entendue en 1991 alors que Revenu Canada a tenté d'ajouter ce genre de paiement au revenu du contribuable. Le tribunal a statué que le versement était un remboursement non imposable, vu qu'il était évident qu'il avait dû vendre sa maison sise dans une ville moins coûteuse et acheter une maison comparable comme condition pour obtenir la compensation forfaitaire. De même le contrat stipulait nettement que le versement n'était pas une rémunération pour des services.

h) les frais de garde d'enfants sont ordinairement déductibles par le conjoint ayant le revenu le moins élevé, mais le conjoint ayant le revenu supérieur peut y avoir droit dans certaines circonstances. Cela se produit lorsque le conjoint ayant un revenu inférieur fréquente l'université à plein temps ou lorsqu'il est physiquement ou mentalement invalide. La déduction est de 4 000 *$(5 000 $ après 1992) (4 600 $* au Québec) pour chaque enfant admissible de moins de 7 ans ou atteint d'un handicap physique ou mental grave et prolongé et de 2 000 $ *(3 000 $ après 1992) (2 300 $* au Québec) pour les enfants au-dessus de 6 ans mais ayant moins de 14 ans au cours de l'année. Au Québec, la personne ayant le revenu le moins élevé peut renoncer totalement ou partiellement à la déduction, dans une déelaration en la forme prescrite, en faveur de la personne ayant le revenu le plus élevé. Les frais de gardienne, de garderie, de pensionnat et de colonie de vacances sont déductibles lorsque ceux-ci répondent aux règles prescrites et s'inserivent dans les limites préeisées. Bien souvent, ces charges ne sont pas pertinentes parce que l'enfant fréquente gratuitement l'école. Cependant, vous pouvez réclamer les frais de camp d'été jusqu'à eoncurrence de 120 $ par semaine pour un enfant de moins de 7 ans à la fin de l'année et 60 $ par semaine dans les autres eas. Les frais d'une école de hockey ou une école semblable sont également admissibles. Les dépenses doivent être défrayées pour permettre d'occuper un emploi, d'exereer une aetivité commerciale, d'entreprendre des études ou des recherches à l'égard desquelles l'intéressé a reçu une subvention ou une bourse.

Les frais doivent servir à assurer la garde d'un enfant au Canada et ne sont déductibles qu'à l'égard de l'année où le contribuable les a subis et versés. Cependant, les Canadiens en service à l'étranger dans les forces armées, dans des programmes d'aide au développement international et dans des postes diplomatiques sont réputés être des résidents du Canada aux fins de l'impôt (alinéa 250 (1)). Ces parents, et d'autres réputés, par la Loi de l'impôt sur le revenu, être des résidents du Canada l'année du paiement des frais de garde pour leurs enfants dans des pays étrangers, peuvent déduire des frais de garde d'enfants selon la même méthodé que le contribuable qui réside vraiment au Canada. Le professeur en congé sabbatique à l'étranger, tout en étant probablement encore considéré comme un résident du Canada, n'est pas réputé être un résident aux termes de l'alinéa 250 (1) à moins de posséder les caractéristiques stipulées dans ce paragraphe, et il ne peut déduire des frais de garde d'enfants que

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NOTES PRÉALABLES

1. Tous les renvois se rapportent à la Loi de l'impôt sur le revenu, sauf indication contraire.
2. Mention est faite des Bulletins d'interprétation (qui n'ont pas force de loi pour le gouvernement, mais qui seront probablement suivis par ce dernier) publiés par Revenu Canada, (Impôt), selon le numéro de publication du ministère, soit, par exemple, "IT-221R" et mention est faite également des Bulletins d'interprétation du Québec selon le numéro de publication du ministère soit, par exemple, "IMP. 80-1"
3. La Loi de l'impôt sur le revenu étant un document juridique, les jugements provenant des causes entendues par les divers tribunaux au Canada apportent une interprétation de dernière instance. Pour ce motif, nous avons ajouté les causes que nous croyons pertinentes par rapport aux situations qu'affrontent nos lecteurs.
4. La province de Québec prélève son propre impôt sur le revenu des particuliers. Les chiffres entre guillemets « » renvoient aux articles correspondants de La Loi sur les impôts du Québec. Pour des raisons d'ordre constitutionnel, le Québec ne prélève aucun impôt sur le revenu locatif ou les autre revenus des non-résidents; il n'existe donc pas d'articles correspondant dans la Loi sur les impôts du Québec.
5. Il n'existe pas de traité qui lie le Québec à un pays étranger. Cependant, l'Article 488 de la Loi sur les impôts du Québec et le Règlement d'application 488R1 donnent effet au Québec aux principes inscrits dans les traités signés par le Canada. Par conséquent, le revenu des non-résidents exempté en vertu d'un traité canadien n'est pas soumis à l'impôt sur le revenu du Québec.
6. *Déductions pour les personnes à charge*

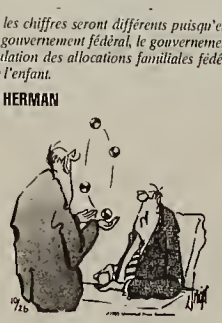
La loi permet aux parents célibataires qui apportent le soutien à un enfant de moins de 18 ans de réclamer un crédit qui correspond au crédit disponible à un contribuable qui apporte le soutien à un conjoint à charge. Ceci a fait l'objet d'une poursuite en 1992 en vertu de la Charte des droits et libertés en alléguant que la limite d'âge de 18 ans est discriminatoire. La cause a été gagnée ce qui en apparence permet maintenant à un contribuable de bénéficier de la déduction pour un enfant qui habite à la maison bien que l'enfant ait 18 ans. Il n'est pas encore certain que Revenu Canada portera la cause en Cour suprême du Canada. Les parents célibataires qui peuvent réclamer la déduction en vertu de cette définition élargie doivent envisager de demander à Revenu Canada de cotiser à nouveau les déclarations des années antérieures. En vertu des dispositions d'<<Équité fiscale>> du gouvernement on peut modifier les années d'imposition jusqu'à concurrence de 1985.

7. Il y a eu un réaménagement important des programmes axés sur les familles qui ont des enfants. Après 1992, le système des allocations familiales et les crédits d'impôt remboursables et non remboursables à l'égard des enfants admissibles seront éliminés en entier et seront remplacés par une prestation mensuelle non imposable qui sera versée aux parents admissibles. Le versement varie en fonction du nombre d'enfants et du revenu familial comme suit:

Revenu familial	Un enfant	Deux enfants	Trois enfants
0 000 $	1 020$	2 040$	3 135$
10 000	1 520	2 540	3 635
20 000	1 520	2 540	3 635
30 000	918	1 836	2 931
40 000	668	1 336	2 431
50 000	418	836	1 931
60 000	168	336	1 431
75 000	-	-	681
100 000	-	-	-

Au Québec, les chiffres seront différents puisqu'en vertu d'une entente avec le gouvernement fédéral, le gouvernement du Québec établit la modulation des allocations familiales fédérales selon le rang et l'âge de l'enfant.

HERMAN



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8. Règles visant à favoriser l'équité fiscale

Le Projet de loi C-18, *est devenu loi le 17 décembre 1991.* Ce projet de loi contenait des modifications à diverses dispositions administratives de la Loi de l'impôt sur le revenu. En vertu de cette législation fédérale les particuliers pourront maintenant demander des remboursements, ou demander une révision de leur déclaration d'impôt de 1985 ou des années suivantes dans certains cas ce qui n'était pas toujours possible selon la législation antérieure. Il y a aussi un certain adoucissement concernant les intérêts, les sanctions et les choix acheminés tardivement, révoqués ou modifiés. De plus, la procédure d'appel est assouplie et accorde à un particulier un an après l'envoi de sa déclaration pour présenter un avis d'opposition qui peut prendre la forme d'une lettre adressée au bureau local des appels au lieu de faire parvenir un formulaire prescrit. *Le Québec n'a pas retenu l'ensemble de ces mesures sauf celles permettant au particulier de produire un avis d'opposition jusqu'à concurrence d'un an après la date d'échéance de production de sa déclaration pour l'année. De plus, des frais remboursables de 20 $ doivent être payés pour l'ouverture du dossier en opposition. Cette somme est remboursée au contribuable lorsqu'il réussit totalement ou partiellement en opposition ou en appel.*

9. Quant aux contribuables qui acquittent leurs impôts par acomptes provisionnels, un nouveau système a été instauré qui a pris effet en mars 1992. A partir du versement de mars 1992, Revenu Canada a avisé les particuliers de la somme exacte de leur acompte provisionnel. Les contribuables qui utilisent ce système ne seront pas assujettis aux frais d'intérêt ou aux sanctions même lorsque ces acomptes sont moindres que le total de leur impôt à payer pour l'année.

Depuis 1992 Revenu Canada ne verse l'intérêt sur les remboursements uniquement après le 15 juin plutôt qu'an 30 avril.

10. **Les changements apportés par rapport au Guide de 1991 sont indiqués en italiques.**

DISTINCTION ENTRE LE REVENU TIRÉ D'UN EMPLOI ET LE REVENU TIRÉ D'UNE ENTREPRISE

La loi de l'impôt sur le revenu ne renferme pas de définition statutaire du "revenu", mais l'article 3 «28» indique les règles essentielles servant à calculer le revenu du contribuable au cours d'une année d'imposition. La loi distingue entre les diverses sources de revenu. Pour la plupart des professeurs d'université, la distinction la plus importante s'applique au revenu d'une charge ou d'un emploi par rapport à celui d'une entreprise ou d'une profession.

La distinction entre un employé et un particulier qui travaille à son compte est une question de faits. Les critères mis au point par les tribunaux pour définir la nature de cet état sont: a) le critère de contrôle — le degré de contrôle exercé non seulement sur ce qui doit être fait mais sur la manière de le faire. À l'égard des professionnels ou des cadres supérieurs, la détermination du contrôle exercé sur la manière d'accomplir le travail est difficile et c'est pourquoi ce critère en lui-même n'est pas concluant; b) le critère d'intégration indique si le particulier fait partie intégrante de l'organisation et ce de telle façon que son travail s'avère une partie intégrée à l'ensemble de l'entreprise c) le critère de la réalité économique — un particulier est moins susceptible d'être un employé lorsqu'il assume le risque de perte ou la chance de réaliser un bénéfice; d) le critère du résultat spécifique — un particulier qui est embauché avec une obligation d'exclusivité de services face à son seul employeur est plus probablement un employé que la personne qui est embauchée afin d'assurer l'achèvement d'un travail précis. En se fondant sur ces quatre critères les tribunaux examinent ensuite la situation dans son ensemble à savoir que la personne est soit un employé, soit un entrepreneur autonome. (Voir le **Bulletin** de l'ACPU, décembre 1980, p. 8, pour certains détails supplémentaires).

Le revenu d'emploi comprend le salaire et toute autre rémunération reçue par le professeur en échange de ses services, selon son contrat de travail (articles 5 et 6 «32-33»,«36-46»). L'article 8 «59-79» indique les charges déductibles du revenu d'emploi. Les déductions permises du revenu d'emploi sont expressément limitées à celles indiquées dans cet article (alinéa 8 (2) «59»).

Le revenu d'une entreprise (article 9 «80-82») comprend toute rémunération reçue par un professeur pour des services professionnels rendus en vertu d'un "contrat d'entreprise".

Le professeur peut avoir avantage à connaître la distinction entre ces deux sources de revenu (détaillées ci-après), car elles présentent des différences importantes quant aux déductions admissibles. Dans le cas du revenu d'emploi, seules des déductions statutaires très limitées sont permises; par contre, le bénéficiaire d'un revenu d'entreprise peut généralement déduire toutes les charges raisonnables acquittées pour gagner ce revenu, sauf les charges de nature capitale. Le coût en capital d'un bien est ordinairement déductible du revenu d'une entreprise sous la

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